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ABSTRACT

The instructor packet is part of an eight volume unit for grades 10, 11, and 12, designed for individualized progression in preparing students for entry into the occupation of accounting clerk. The instructor packet lists performance objectives, vocabulary, learning tasks, and supplemental activities for lessons 1 through 11. It also includes pretest and post-test keys. The unit is concerned with the basic accounting theory found in the accounting cycle. The material presented is closely coordinated with the other documents in the eight volume accounting unit. (NJ)

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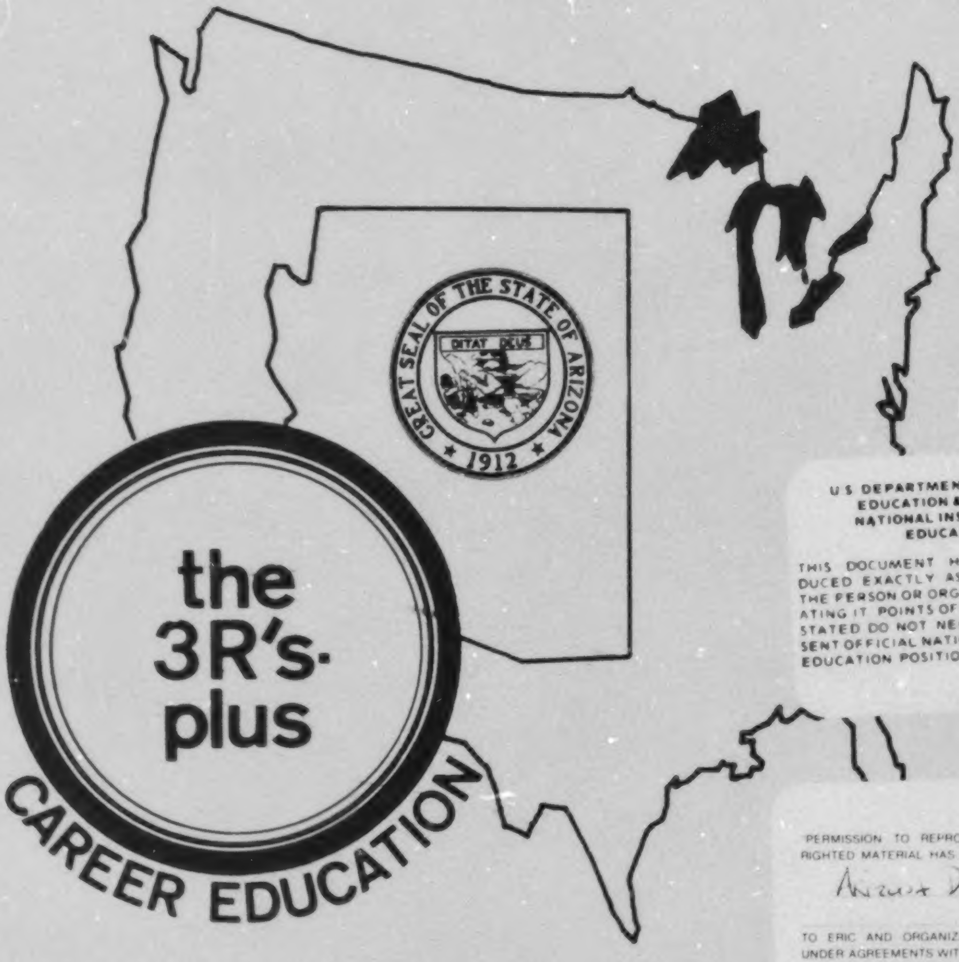
AN INSTRUCTIONAL UNIT



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CE005305

INSTRUCTOR PACKET

ACCOUNTING CLERK
GUIDE - PART 1

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Arizona Department of Education
W.P. Shofstall, Superintendent

ACCOUNTING CLERK GUIDE

A SPEC UNIT FOR THE
10TH, 11TH, OR 12TH GRADE

A CAREER EDUCATION UNIT
(AN EDITED DEVELOPMENTAL DRAFT)

Originally developed by:

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VT-102-085

MESA PUBLIC SCHOOLS

June, 1973

This Career Education instructional unit was developed pursuant to a grant from the Arizona State Department of Education. However, the opinions expressed herein do not necessarily reflect the position or policy of the Arizona State Department of Education, and no official endorsement should be inferred. This unit is in its prepilot state and is subject to revision.

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CAREER EDUCATION RATIONALE

> *"Reinforcing the three R's - relevance through Career Education" is the refrain echoing across the country today.*

Career Education combines the academic world with the world of work. It must be available at all levels of education from kindergarten through the university. A complete program of Career Education includes awareness of the world of work, broad exploration of occupations, in-depth exploration of selected clusters, and career preparation for all students. This calls for all basic educational subjects to incorporate Career Education as the major activity throughout the curriculum.

GOALS OF CAREER EDUCATION

LEARNING TO LIVE - means promoting the learners' awareness of their capabilities and developing their ability to deal with leisure time and society in general.

LEARNING TO LEARN - involves motivating the learners so that they want to learn the basic educational subjects. This can be done by making the subjects meaningful and by relating them to the real world of work.

LEARNING TO MAKE A LIVING - means preparing learners so that they have the capability to support themselves economically and to become productive members of the community.

ACKNOWLEDGEMENT

The Center for Career Development of the Mesa Public Schools would like to gratefully acknowledge permission from South-Western Publishing Company to use accounting forms and materials from Century 21 Accounting Teacher's Reference Guide and 20th Century Bookkeeping and Accounting Working Papers and Study Guides in the Accounting Clerk Guide.

The materials were reproduced by special permission of the publisher from Lewis D. Boynton et. al., Century 21 Accounting Teacher's Reference Guide (Cincinnati: South-Western Publishing Co., 1972), pp. F-1 through F-28, and Lewis D. Boynton et. al., 20th Century Bookkeeping and Accounting Working Papers and Study Guides (Cincinnati: South-Western Publishing Co., 1967), pp. 117, 231, 234, 255, 256, and 258.

INSTRUCTOR'S PACKET

PURPOSE OF UNIT

This unit is designed to provide the knowledge necessary for entry into a position of accounting clerk. Opportunities are included to learn accounting theory, payroll systems, and a knowledge of data processing as it applies to accounting.

At two different times, the learner will be asked to review and evaluate his performance in the lessons, and express an opinion concerning the job of accounting clerk as a possible career choice.

The basic accounting skills that the learner acquires will also help him manage personal business affairs and provide a foundation for future study in accounting.

Part I of the unit is concerned with the basic accounting theory found in the accounting cycle.

UNIT DESIGN

This unit has been written for use at the 10th, 11th, and 12th grade levels. It is designed for individualized progression, with a suggested time schedule that may serve as a pacing device for the learner. The unit may also be used with large and small groups of learners.

The lessons are designed for use with a high school accounting textbook such as Century 21 Accounting or Accounting 10/12, Second Edition.

There are four sections in this unit - an Instructor's Packet, a Learner's Packet, an Exercise and Worksheet Packet, and a Test Packet.

The Instructor's Packet includes an overview of what the learner is doing, a listing of the performance objectives, a suggested lesson time, a list of new vocabulary words used in the lesson, and instructions that are needed to guide the learner through each lesson. A listing of the learner's tasks, a list of supplemental activities and the pretest and posttest keys for the lesson are also included. It is recommended that the instructor read through the Learner's Packet.

The Learner's Packet contains everything the learner will need for the lessons with the exception of the tests and the working papers that accompany the textbook assignments. He is told the purpose of the lesson, the approximate time for completing it, new vocabulary words, prerequisite knowledge he will need, and special concerns that are unique to the lesson. He is given step-by-step instructions for each task. The packet includes worksheets and exercise sheets, along with any self-check keys he needs.

The Exercise and Worksheet Packet contains a copy of every worksheet and exercise sheet the learner has in his packet. The instructor can duplicate these pages if the packet itself is to be saved for other learners. He will need to instruct the learner to use the sheets he gives him rather than the ones in his packet.

The Test Packet includes only the pretests and posttests. This makes the tests easier to find when the learner wants them and easier to duplicate. Under "Assessment Procedures" in each lesson the instructor will be given instructions on how to score the pre- and posttests.

This unit lends itself to many learning situations, such as the open classroom, flexible scheduling, and the non-graded class.

During the first two meetings, two accounting orientation prognostic tests may be administered to the learner. At the third meeting each learner will fill out a questionnaire. These prognostic instruments will help the instructor learn more about the individuals involved in the unit. The proper prescription of individual learning activities depends upon how well the instructor knows his students.

GENERAL DIRECTIONS
FOR USE OF THE UNIT

The instructor should be available to assist the learner and evaluate the learning activities. Completed learning activities that are submitted to the instructor will have a cover sheet where he may respond to the learner's work and comments.

The Teacher's Edition of the Working Papers and Study Guides for Century 21 Accounting or the workbook key for other accounting textbooks that may be used with the unit should be made available to the learner so that he may check work assigned in the lessons.

The instructor will administer the pretests and posttests when the learner requests them. The instructor and learner will discuss each posttest. If the learner does not satisfactorily complete the posttest, additional assignments from the list of supplemental materials in the instructor's packet may be assigned before the posttest is taken again. When the learner has satisfactorily completed the posttest, he may go on to the next lesson.

At specific intervals the instructor will require the learner to complete all posttests before proceeding in the unit, if the learner has not successfully completed a pretest or posttest for each performance objective.

The instructor and the learner will keep a record of all performance objectives completed by the learner.

If the adding machine and/or calculating machine are used with the unit, the instructor should be familiar with their proper use so that he may instruct the learner in the proper use of the machine.

INSTRUCTOR'S MASTER COPY FOR THE
LEARNER INFORMATION SHEET

COVER SHEET

THIS SHEET MUST BE COMPLETED IN FULL.

Name______________________ Period No.__________

Problems__________________ Date________________

For Instructor's Use

PROMPTNESS

Ahead of Schedule ☐ On Schedule ☐ Behind Schedule ☐

NEATNESS

Satisfactory ☐ Unsatisfactory ☐

CONTENT

Complete ☐ Incomplete ☐

Satisfactory ☐ Unsatisfactory ☐

ATTACH THIS SHEET TO ASSIGNED TASKS

DIRECTIONS FOR USE OF THE OPTIONAL DIAGNOSTIC INSTRUMENTS

At the beginning of the accounting unit, two accounting orientation prognostic tests may by administered to each learner.[1] The results of these tests would be compared with the learner's stanine scores and his past grade-point average. If a learner falls below average in all of these areas, the instructor may encourage the learner to re-evaluate his program.

After completing the prognostic tests, each learner may fill out a questionnaire that asks some very specific and general questions.[2] The instructor will be looking for such things as how well the learner is able to organize his thoughts, the legibility of his handwriting, and his skill with the English language. The general tone of the learner's answers may offer a clue to the individual's personality. Does he reveal a negative or positive attitude? Do his answers indicate a tendency to be naive? Is he an introvert or an extrovert?

A learner's likes and dislikes usually affect his work to a large extent. Therefore, in the questionnaire the instructor will ask some direct questions: "What do you like about your high school? How may this course help you get a job when you leave school? What do you dislike most about courses at this school?"

During the unit the instructor will gather additional data through personal interviews. Many learners will reveal, in private, their interests and desires.

The proper prescription of individual learning activities hinges on how well the instructor knows the learner. The instructor must learn all he can about each individual in his class. He needs to know each learner before he can successfully begin to assign projects pertinent to the learner's individual needs.

[1] See Appendix, page 153.
[2] See Appendix, page 177.

INSTRUCTOR RECORD SHEET

Lesson	1		2		3		4	
Name	Pre	Post	Pre	Post	Pre	Post	Pre	Post

Comments:

INSTRUCTOR RECORD SHEET

Lesson	5		6		7		8	
Name	Pre	Post	Pre	Post	Pre	Post	Pre	Post

Comments:

INSTRUCTOR RECORD SHEET

Lesson	9		10		11	
Name	Pre	Post	Pre	Post	Pre	Post

Comments:

LESSON ONE

BEGINNING A SYSTEM FOR ACCOUNTING

PURPOSE

This lesson is designed to teach the first phase of starting an accounting system, utilizing the accounting equation.

PERFORMANCE OBJECTIVES

Given a list of working environment factors for the occupation accounting clerk, the learner will identify those factors that relate to the occupation.

Given a list of account titles, the learner will identify the accounts as assets, liabilities, or capital accounts.

The learner will list five steps in preparing a balance sheet.

Given the names of accounts, the account balances, and a balance sheet form, the learner will prepare a balance sheet.

LESSON TIME

Pretest - 30 minutes
Worksheet - 15 minutes
Lesson - 75 minutes
Posttest - 30 minutes

NEW VOCABULARY

Asset	*Capital*
Liability	*Accountant*
Proprietor	*Accounting clerk*
Balance sheet	*Accounting*
Accounting equation	*Accounting records*

RESOURCES INCLUDED WITH LESSON

Instructor's Packet	Learner's Packet	Test Packet	Exercise and Worksheet Packet
Pretest Key Posttest Key	*Learner Record Sheet 1* *Job and Skill Description* Worksheet *Job and Skill Description* Worksheet Key Exercise Sheet	Pretest Posttest	*Job and Skill Description* Worksheet Exercise Sheet

SPECIAL ACTIVITIES OR CONCERNS

Provide the learner with a balance sheet (account form) for the pretest and posttest (Teacher's Reference Guide, page F-23).

OVERVIEW

A *Job and Skill Description* worksheet will introduce the learner to the accounting clerk profession and accounting clerk guide.

The learner will be introduced to several accounting terms, become familiar with the accounting equation, learn to classify account titles according to assests, liabilities, and capital, and prepare a balance sheet according to the five steps illustrated in the textbook.

LEARNER TASKS

1. Read and respond to the *Job and Skill Description* worksheet. If the learner has any questions or comments concerning the material, he should discuss them with the instructor.

2. Read the textbook Century 21 Accounting, Chapter 1, pages 3 through 11. (An alternate resource that the learner may use is Accounting 10/12, Chapter 1, pages 2 through 15.)

3. Complete Drills 1-D1 and 1-D3, pages 13 and 14 in the Century 21 Accounting textbook. (A corresponding exercise in the Accounting 10/12 textbook is Problem 5, page 10.) The learner will check his work by using the teacher's edition of the workbook that is made available to him by the instructor.

4. Describe and sequence the five steps in preparing a balance sheet. An explanation and illustration of each step may be found on pages 8 through 10 in Century 21 Accounting (Accounting 10/12, pages 13 through 15.)

5. Complete Problems 1-1, 1-2, and 1-3, pages 14 and 15 in Century 21 Accounting (Accounting 10/12, Problems 10 through 13, page 15 and 17. The learner will use the teachers edition of the workbook to check his work.)

A helpful suggestion that you may give the learners at this time is that he must learn to "divorce" himself from the illustration in the book as quickly as possible.

SUPPLEMENTAL ACTIVITIES

1. Instructor-Directed Alternative:

   After the learner has read Chapter 1, pages 1 through 11, in the textbook Century 21 Accounting (Accounting 10/12, Chapter 1, pages 2 through 15), present a lecture with emphasis on the following points:

   a. Bookkeeping terms and classification of accounts: assets, liabilities, and capital
   b. Balance sheet
   c. Procedures for preparing a balance sheet
   d. Accounting equation

2. After the learner has completed the *Job and Skill Description* worksheet, the instructor should provide time during the period for class discussion and questions.

3. A bookkeeping filstrip, Part I, *The Opening Phase of Bookkeeping,* Catalog No. B854, South-Western Publishing Company, may be shown and discussed in the classroom.

4. The instructor may use the following tasks from Century 21 Accounting in conjunction with the lesson for an accelerated learner.

   a. Cases 1, 2, and 3, page 13
   b. Bonus Problem 1-B, page 16

5. The instructor may use the following additional tasks from Century 21 Accounting in conjunction with the lesson.

   a. Master Problem 1-M, page 16
   b. Review Problems 1-R1 and 1-R2, page 698
   c. Study Guide 1 in workbook
   d. Study Questions (all), page 12
   e. Drill 1-D2, page 13

ASSESSMENT PROCEDURES

In order to pass the pretest, the learner should have a score of 90 percent or better. If he passes the pretest, he may progress to the next lesson.

In order to pass the posttest, the learner should have a score of 90 percent or better.

LESSON ONE

PRETEST KEY

1. From the list below, identify and check the working environment factors such as tasks, tools, procedures, and conditions that relate to the occupation accounting clerk.

☒ a. Performs repetitive tasks
☒ b. Follows strict procedures
☐ c. Markets products and services
☐ d. Lifts and carries office machines
☒ e. Advances to full-charge bookkeeper
☐ f. Stands and walks while performing work
☒ g. Computes the payroll and payroll taxes
☒ h. Prepares monthly statements for customers
☒ i. Experiences a great deal of close eye work
☐ j. Reads, writes, and types routine correspondence
☐ k. Schedules work activities for other office personnel
☒ l. Obtains and verifies source documents containing financial data

2. Write the account titles from the list below in the space provided under the correct account classification.

Cash
Delivery Equipment
Tom Lambert's Garage (creditor)
Office Furniture
Factory Building
Paul Franklin, Capital
Bell Telephone Company
Arizona Wholesale Company (creditor)
Office Equipment
Machinery
Land
Automobile
U.S. Government Bonds
Tom Lee, Capital
Cleaning Supplies

2. (Continued)

Assets	Liabilities	Capital
Cash	Tom Lambert's Garage	Paul Franklin, Capital
Delivery Equipment	Bell Telephone Co.	Tom Lee, Capital
Office Furniture	Arizona Wholesale Co.	
Factory Building		
Office Equipment		
Machinery		
Land		
Automobile		
U.S. Gov't Bonds		
Cleaning Supplies		

3. List the five steps used in preparing a balance sheet.

   a. Write the heading.

   b. Prepare the asset section.

   c. Prepare the liability section.

   d. Prepare the capital section.

   e. Balance and rule the balance sheet.

4. Prepare a balance sheet for John's Swimming Pool Service. Use the date March 1 of the current year. The following are the assets and the liabilities of John's Swimming Pool Service, owned and operated by John Simms.

Assets

Cash	$ 844.00
Truck	2,266.00
Office Equipment	480.00
Pool Cleaning Equipment	2,660.00

Liabilities

Tom Lambert's Garage	110.00
National Pool Company	785.00

John's Swimming Pool Service
Balance Sheet
March 1, 19--

Assets		Liabilities	
Cash	844 00	Tom Lambert's Garage	110 00
Truck	2266 00	National Pool Co.	785 00
Office Equipment	480 00	Total Liabilities	895 00
Pool Cleaning Equip.	2660 00		
		Capital	
		John Simms, Cap.	5355 00
Total Assets	6250 00	Total Liab. and Cap.	6250 00

LESSON ONE

POSTTEST KEY

1. From the list below, identify and check the working environment factors such as tasks, tools, procedures, and conditions that relate to the occupation accounting clerk.

- ☐ a. Takes dictation
- ☒ b. Sits at a desk while working
- ☐ c. Works with unstructured tasks
- ☐ d. Ships and receives merchandise
- ☐ e. Operates telephone switchboard
- ☒ f. Uses the adding machine as a tool
- ☒ g. Performs tasks of small sequences
- ☒ h. Receives a period of paid vacation
- ☒ i. Prepares reports at certain intervals
- ☐ j. Works inside and outside an office
- ☒ k. Works an average of 40 hours per week
- ☒ l. Records cash receipts and payments in chronological order

2. Classify each of the following account titles by writing the word asset, liability, or capital in the right-hand column.

Account Title	Classification
Johnson Supply Company (creditor)	Liability
Delivery Equipment	Asset
Cash	Asset
Wilson Equipment Company (creditor)	Liability
Truck	Asset
Lawn Equipment	Asset

2. (Continued)

Office Equipment	Asset
Pool Cleaning Equipment	Asset
Tom Lambert's Garage (creditor)	Liability
Jane Thompson, Capital	Capital
Furniture and Fixtures	Asset
Cleaning Supplies	Asset
Tom Fry, Capital	Capital
Office Supplies	Asset
Land	Asset

3. List the five steps used in preparing a balance sheet.

    a. Write the heading.

    b. Prepare the assets section.

    c. Prepare the liabilities section.

    d. Prepare the capital section.

    e. Balance and rule the balance sheet.

4. Prepare a balance sheet for the Johnson Delivery Service dated May 1 of the current year. The following are the assets and the liabilities of the Johnson Delivery Service owned and operated by Fred Johnson.

Assets

Cash	$ 635.10
Office Supplies	112.40
Truck	2,250.00
Office Equipment	400.00

Liabilities

Dallas Office Supply Company	$ 214.00
Auto Finance Company	860.00
Bob Mack (creditor)	160.50

Johnson Delivery Service
Balance Sheet
May 1, 19--

Assets			Liabilities		
Cash	635	10	Dallas Office Supply	214	00
Office Supplies	112	40	Auto Finance Co.	860	00
Truck	2250	00	Bob Mack	160	50
Office Equipment	400	00	Total Liabilities	1234	50
			Capital		
			Fred Johnson, Cap.	2163	00
Total Assets	3397	50	Total Liab. and Cap.	3397	50

LESSON TWO

HOW TO RECORD THE OPENING ENTRY

PURPOSE

This lesson will identify the four steps used to record an opening entry. The learner will record an opening entry in the general journal.

PEFORMANCE OBJECTIVES

The learner will list the four steps used in recording an opening entry.

Given a beginning balance sheet and a general journal form, the learner will record an opening entry.

LESSON TIME

Pretest - 30 minutes
Lesson - 90 minutes
Posttest - 30 minutes

NEW VOCABULARY

Journal	*General journal*
Book of original entry	*Opening entry*
Entry	*Source document*

PREREQUISITE KNOWLEDGE

The learner will be required to know the basis for the classification of accounts as recorded in the beginning balance sheet.

RESOURCES INCLUDED WITH LESSON

Instructor's Packet	Learner's Packet	Test Packet	Exercise and Worksheet Packet
Pretest Key Posttest Key	Exercise Sheet	Pretest Posttest	Exercise Sheet

SPECIAL ACTIVITIES OR CONCERNS

The instructor will provide a copy of the general journal form (Teacher's Reference Guide, page F-8) for the pretest and posttest.

OVERVIEW

The opening entry contains information shown on the beginning balance sheet and is recorded in a permanent record book or journal. The procedures for recording the opening entry are: (1) write the date of the entry, (2) write the debit part of the entry, (3) write the credit part of the entry, and (4) write a brief description of the source document. The procedure for recording the opening entry will be the same procedure used to record all entries in the general journal.

It is important that the learner understands the necessity of following each step for each entry. Skipping around and trying to list similar things, such as writing all of the account titles before writing the amounts, does not follow the discipline that needs to be established by the learner. This also leads to more errors.

LEARNER TASKS

1. Read Chapter 2, pages 17 through 22 in Century 21 Accounting.

2. List the four steps used in recording the opening entry. The steps are illustrated ane explained on pages 19 through 21 in Century 21 Accounting. The learner may check his work with the text.

3. Complete Problems 2-1 and 2-2 in Century 21 Accounting, pages 25 and 26.

4. Check the problems using the working papers key.

SUPPLEMENTAL ACTIVITIES

1. After the learner has read Chapter 2, pages 14 through 22 in Century 21 Accounting, a classroom lecture may be given with emphasis on the following points:

    a. The opening entry permanently records the beginning balance sheet.
    b. The journal is the book of original entry.
    c. Asset items on the balance sheet are recorded as debits in the journal.
    d. Liability and capital items on the balance sheet are recorded as credits in the journal.
    e. The four steps for recording the opening entry are to write the date of the entry, the debits, the credits, and a brief description of the source or reason for the journal entry.
    f. These four steps are the same for recording all journal entries.

2. The same bookkeeping filmstrip used in Lesson 1, *The Opening Phase of Bookkeeping*, may be shown and discussed.

3. Additional activities for the accelerated learner include:

    a. Cases 1, 2, and 3, page 24 in Century 21 Accounting.
    b. Problem 2-B, pages 27 and 28 in Century 21 Accounting.

4. Additional tasks not included in the Learner's

Packet from Century 21 Accounting are:

a. Study Guide 2 in the workbook
b. Study Questions, page 12
c. Drill 2-D1, pages 24 and 25
d. Problem 2-M, pages 26 and 27
e. Problem 2-R1, page 699

ASSESSMENT PROCEDURES

No deviations from normal procedures

LESSON TWO

PRETEST KEY

1. List the four steps used in recording an opening entry.

   a. Write the date of the entry.

   b. Write the debit part of the entry.

   c. Write the credit part of the entry.

   d. Write a brief description of the source document.

2. Record the opening entry from the following balance sheet in the general journal. Use May 1 of the current year as the date of the entry.

Pepe's Poodle Parlor
Balance Sheet
May 1, 19--

Assets		Liabilities	
Cash	150 00	Animal Supply Co.	125 00
Supplies	170 00	Public Utility Co.	54 00
Furniture	367 00	L.A. Pet Products Co.	896 00
Equipment	2560 00	Total Liabilities	1075 00
		Capital	
		James Thompson, Cap.	2172 00
Total Assets	3247 00	Total Liab. and Cap.	3247 00

PRETEST KEY (Continued) Lesson 2

GENERAL JOURNAL

Page

	Date		Account Title	Post. Ref.	Debit	Credit	
1	19-- May	1	Cash		150 00		1
2			Supplies		170 00		2
3			Furniture		367 00		3
4			Equipment		2560 00		4
5			Animal Supply Company			125 00	5
6			Public Utility Company			54 00	6
7			L.A. Pet Products Co.			896 00	7
8			James Thompson, Cap.			2172 00	8
9			May 1 Balance sheet				9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
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26							26
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28							28
29							29
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31							31
32							32
33							33
34							34
35							35
36							36
37							37

LESSON TWO

POSTTEST KEY

1. List the four steps used in recording the opening entry in a general journal.

   a. Write the date of the entry.

   b. Write the debit part of the entry.

   c. Write the credit part of the entry.

   d. Write a brief description of the source document.

2. Record the opening entry from the following balance sheet in the general journal. Use July 1 of the current year as the date of entry.

White's Cooling and Heating Service
Balance Sheet
July 1, 19--

Assets		Liabilities	
Cash	426 00	Denver Wholesale	
Supplies	72 00	Equipment	329 00
Equipment	756 39	City Auto Dealer	2 236 47
Office Equipment	427 00	Total Liabilities	2 565 47
Truck	3 500 00		
		Capital	
		Thomas White, Cap.	2 615 92
Total Assets	5 181 39	Total Liab. and Cap.	5 181 39

GENERAL JOURNAL

Page

Date	Account Title	Post. Ref.	Debit	Credit
19-- July 1	Cash		426 00	
	Supplies		72 00	
	Equipment		756 39	
	Office Equipment		427 00	
	Truck		3500 00	
	Denver Wholesale Equip.			329 00
	City Auto Dealer			2236 47
	Thomas White, Capital			2615 92
	July 1 Balance sheet			

LESSON THREE

HOW TO POST THE OPENING ENTRY

PURPOSE

The chart of accounts and ledger will be defined and their purposes explained to the learner in this lesson. The learner will also identify the five steps in posting the opening entry and follow these steps to post an opening entry.

PERFORMANCE OBJECTIVES

The learner will define the ledger and explain its purpose.

The learner will describe the function of the chart of accounts.

The learner will list and sequence the five steps in posting an opening entry.

Given an opening entry and forms for the general ledger, the learner will post the opening entry to the general ledger.

LESSON TIME

Pretest - 30 minutes
Lesson - 90 minutes
Posttest - 30 minutes

NEW VOCABULARY

Business transaction

Account

Debit side

Debit or debit entry

Account title

Chart of accounts

Opening an account

Account number

Credit side

Credit or credit entry

Ledger

Posting

PREREQUISITE KNOWLEDGE

The learner will be required to know the classifications of balance sheet accounts and the purpose of the opening entry.

RESOURCES INCLUDED WITH LESSON

Instructor's Packet	Learner's Packet	Test Packet	Exercise and Worksheet Packet
Pretest Key Posttest Key	Exercise Sheet	Pretest Posttest	None

SPECIAL ACTIVITIES OR CONCERNS

Provide the learner with general ledger forms from the Teacher's Reference Guide, page F-14, for the pretest and posttest.

All posttests over the material covered thus far must be taken before continuing the lessons.

OVERVIEW

Accounting records show the day-to-day financial changes in the operation of a business. These changes, as recorded in the journal, are sorted and summarized in the ledger.

A group of accounts is referred to as a ledger. The chart of accounts is a listing of the ledger account titles and their numbers.

The process of sorting and summarizing the transactions from the ledger is called posting. The five steps to be followed are:

1. Write the amount.
2. Write the date of the transaction.
3. Write the word *Balance*.
4. Write the post reference in the ledger.
5. Write the post reference in the journal.

This lesson will conclude the study of the steps involved in starting an accounting system.

LEARNER TASKS

1. Read Chapter 3, pages 29 through 38 in Century 21 Accounting.

2. Define the ledger and describe its purpose.

3. Describe the function of the chart of accounts.

4. List and sequence the five steps in posting an opening entry.

5. Check the answers to tasks 2, 3, and 4 in the textbook Century 21 Accounting, pages 29 through 37.

6. Complete problem 3-1, pages 41 and 42 in Century 21 Accounting. Also answer the questions listed in the self-checking section of the problem.

7. Check the problem, using the teacher's edition.

SUPPLEMENTAL ACTIVITIES

1. After the learner has read the reference material in the textbook, Chapter 3, pages 29 through 38, Century 21 Accounting, a classroom

lecture may be given with emphasis on the following areas:

a. Chart of accounts
b. Five steps in the procedure for posting to the ledger
c. Nature of account balances
d. Parts and purpose of the ledger

2. Additional exercises from Century 21 Accounting that the instructor may use for an accelerated learner are:

   a. Cases 1, 2, and 3, page 40
   b. Bonus Problem 3-B, pages 43 and 44

3. Additional exercises relevant to the lesson from Century 21 Accounting that the instructor may use are:

   a. Study Questions, page 39
   b. Study Guide 3 in workbook
   c. Drill 3-D1, page 40
   d. Drill 3-D2, page 41
   e. Mastery Problem 3-M, pages 42 and 43
   f. Review Problems 3-R1, page 699

4. The filmstrip used in Lessons 1 and 2, Part 1, *The Opening Phases of Bookkeeping* may also be shown and discussed in this lesson.

ASSESSMENT PROCEDURES

No deviation from normal procedures

LESSON THREE

PRETEST KEY

1. Define the ledger and explain its purpose.

   a. Definition: A ledger is a group of accounts.

   b. Purpose: The ledger organizes accounts in a systematic manner.

2. Explain the function of the chart of accounts.

   The chart of accounts serves as a table of contents for a general ledger. It is a listing of the account titles and their numbers.

3. List and sequence the five steps used in posting an opening entry.

   a. Write the amount of the entry.

   b. Write the date of the entry.

   c. Write the word *Balance*.

   d. Write the post reference in the ledger.

   e. Write the post reference in the journal.

4. Post the following opening entry to the general ledger.

GENERAL JOURNAL Page 2

Date		Account Title	Post. Ref.	Debit	Credit
19-- Mar.	1	Cash	11	478 00	
		Office Supplies	12	564 00	
		Furniture and Fixtures	13	5 437 00	
		Automobile	14	2 670 00	
		John's Plumbing Co.	21		105 00
		Fisher Wholesale			
		Furniture Company	22		1 793 00
		Auto Loan Company	23		1 236 00
		Mary Western, Capital	31		6 015 00
		March 1 Balance sheet			

Mary Western Real Estate

Charts of Accounts

(1) Assets	Account Number
Cash	11
Office Supplies	12
Furniture and Fixtures	13
Automobile	14

(2) Liabilities	Account Number
John's Plumbing Co.	21
Fisher Wholesale Furniture Co.	22
Auto Loan Co.	23

(3) Capital	
Mary Western, Capital	31

GENERAL LEDGER

Cash ACCOUNT NO. 11

DATE		ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- Mar.	1	Balance	J2	478 00				

Office Supplies ACCOUNT NO. 12

DATE		ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- Mar.	1	Balance	J2	564 00				

Furniture and Fixtures ACCOUNT NO. 13

DATE		ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
Mar.	1	Balance	J2	5437 00				

Automobile ACCOUNT NO. 14

DATE		ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- Mar.	1	Balance	J2	2670 00				

GENERAL LEDGER

John's Plumbing Company ACCOUNT NO. 21

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- Mar. 1	Balance	J2	105 00

Fisher Wholesale Furniture Company ACCOUNT NO. 22

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- Mar. 1	Balance	J2	1793 00

Auto Loan Company ACCOUNT NO. 23

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- Mar. 1	Balance	J2	1236 00

Mary Western, Capital ACCOUNT NO. 31

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- Mar. 1	Balance	J2	6015 00

LESSON THREE

POSTTEST KEY

1. Define and explain the purpose of the ledger.

   a. Definition: A ledger is a group of accounts.

   b. Purpose: There is a definite need for organization of accounts in a systematic manner.

2. Explain the function of the chart of accounts.

   It serves as a table of contents for a general ledger. The chart of accounts is a listing of the account titles and their numbers.

3. List and sequence the five steps used in posting an opening entry.

   a. Write the amount.

   b. Write the date.

   c. Write the word *Balance*.

   d. Write the post reference in ledger.

   e. Write the post reference in journal.

4. Post the opening entry to the general ledger.

GENERAL JOURNAL Page 4

Date		Account Title	Post. Ref.	Debit	Credit
19-- June	1	Cash	11	950 00	
		Automobile	12	3400 00	
		Office Furniture	13	987 00	
		Office Machines	14	625 00	
		Office Supplies	15	173 00	
		Thompson Furniture Co.	21		463 00
		Public Utility Co.	22		62 00
		Auto Sales and Service	23		143 00
		James Russell, Capital	31		5467 00
		June 1 Balance sheet			

James Russell Insurance
Chart of Accounts

(1) Assets	Account Number
Cash	11
Automobile	12
Office Furniture	13
Office Machines	14
Office Supplies	15

(2) Liabilities	Account Number
Thompson Furn. Co.	21
Public Utility Co.	22
Auto Sales and Service	23

(3) Capital	
James Russell, Capital	31

GENERAL LEDGER

Cash

ACCOUNT NO. 11

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J4	950 00				

Automobile

ACCOUNT NO. 12

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
June 1	Balance	J4	3 400 00				

Office Furniture

ACCOUNT NO. 13

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J4	987 00				

Office Machines

ACCOUNT NO. 14

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J4	625 00				

GENERAL LEDGER

Office Supplies ACCOUNT NO. 15

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J4	193 00				

Thompson Furniture Co. ACCOUNT NO. 21

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- June 1	Balance	J4	463 00

Public Utility Co. ACCOUNT NO. 22

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- June 1	Balance	J4	62 00

Auto Sales and Service ACCOUNT NO. 23

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- June 1	Balance	J4	143 00

GENERAL LEDGER

James Russell, Capital ACCOUNT NO. 31

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- June 1	Balance	J4	5 467 00

ACCOUNT NO.

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

ACCOUNT NO.

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

ACCOUNT NO.

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

LESSON FOUR

HOW BUSINESS TRANSACTIONS AFFECT BALANCE SHEET ACCOUNTS

PURPOSE

In this lesson the learner will see how the beginning balances of assets, liabilities, and capital accounts are increased or decreased as a result of journal transactions.

PERFORMANCE OBJECTIVES

Given a list of transactions pertaining to assets, liabilities, and/or capital accounts, the learner will indicate the classification of the accounts, the debit and credit parts of the transaction, and whether the account balances increased or decreased.

LESSON TIME

Pretest - 15 minutes
Lesson - 120 minutes
Posttest - 15 minutes

NEW VOCABULARY

T account	*Account balance*
Debit balance	*Credit balance*

PREREQUISITE KNOWLEDGE

The learner will need to know the classifications of balance sheet accounts, where the opening entry is posted in the ledger, and the accounting equation.

RESOURCES INCLUDED WITH LESSON

Instructor's Packet	Learner's Packet	Test Packet	Worksheet Packet
Pretest Key	*Learner Record Sheet 2*	Pretest	None
Posttest Key		Posttest	

SPECIAL ACTIVITIES OR CONCERNS

None

OVERVIEW

In this lesson business transactions are introduced for the first time. The transactions, which concern balance sheet accounts, are broken down into their debit and credit parts. The effects of the transactions on the account balances are determined.

LEARNER'S TASKS

1. Read Chapter 4, pages 45 through 52, in Century 21 Accounting (Accounting 10/12, pages 20 through 26 and 40 through 53).

2. Do Drills 4-D1, 4-D2, 4-D3, and 4-D4 on pages 54 through 56 in Century 21 Accounting (Accounting 10/12: Problems 14, 15, and 16,

pages 25 and 26; problems 24 through 26, pages 44 and 45; problems 27 through 31, pages 49 through 51).

3. Complete Problems 4-1 and 4-2, pages 57 and 58 in Century 21 Accounting.

4. Check the drills and problems, using the teacher's edition of the working papers.

SUPPLEMENTAL ACTIVITIES

1. After the learner has read the assigned material in the textbook, a classroom lecture may be given with emphasis on the following points:

    a. The balance of an asset account is usually a debit.
    b. The balance of a liability and capital account is usually a credit.
    c. The balance side of an account is where increases are recorded and the opposite side is where decreases are recorded in the ledger.
    d. Business transactions are broken down into their debit and credit parts when journalized.

2. The instructor may assign the following tasks from Century 21 Accounting for the accelerated learner:

    a. Cases 1 and 2, pages 53 and 54
    b. Bonus Problem 4-B, page 60

3. The instructor may use the following tasks from Century 21 Accounting in conjunction with the lesson:

    a. Study Questions, page 53
    b. Study Guide 4 in workbook
    c. Master Problem 4-M, page 59
    d. Review Problem 4-R1, page 700

ASSESSMENT PROCEDURES

No deviation from normal procedures

LESSON FOUR

PRETEST KEY

Sara Johnson operates a real estate business. Her ledger contains the following accounts:

Cash
Office Supplies
Office Furniture
Office Machines
Library
Automobile
Auto Sales and Repair (creditor)
Public Utility Company (creditor)
Office Supply and Equipment (creditor)
Sara Johnson, Capital

Instructions: For each of the following problems, write the names of the accounts that are affected by the transaction and the classification of each account. Also, check the appropriate columns that indicate how the amount is recorded and how the account balance is changed.

1. Purchased a reference book for the library. Paid cash.
2. Purchased a new adding machine for the office. Paid cash.
3. Paid cash to Public Utility Company for amount owed.
4. Received cash from sale of old adding machine.
5. Paid cash to Office Supply and Equipment for amount owed.
6. Paid cash for order of personalized office stationery received today.
7. Paid cash to Auto Sales and Repair in part payment of the amount owed.
8. Received a personal check from Mrs. Johnson as an additional investment in the business.

Problem Number	Name of Account	Account Classification	How is the Amount Recorded?		How is the Account Balance Changed?	
			Debit	Credit	Increase	Decrease
1	Library	Asset	x		x	
	Cash	Asset		x		x
2	Office Machines	Asset	x		x	
	Cash	Asset		x		x
3	Public Utility Co.	Liability	x			x
	Cash	Asset		x		x
4	Cash	Asset	x		x	
	Office Machines	Asset		x		x
5	Office Supply and Equipment	Liability	x			x
	Cash	Asset		x		x
6	Office Supplies	Asset	x		x	
	Cash	Asset		x		x
7	Auto Sales and Repair	Liability	x			x
	Cash	Asset		x		x
8	Cash	Asset	x		x	
	Sara Johnson, Capital	Capital		x	x	

LESSON FOUR

POSTTEST KEY

Mr. Richard Williams operates an insurance agency. His ledger contains the following balance sheet accounts:

Cash
Automobile
Office Supplies
Office Machines
Furniture and Fixtures
City Supply Company (creditor)
Professional Answering Service (creditor)
Public Utility Company (creditor)
Star Garage (creditor)
Richard Williams, Capital

Instructions: For each of the following problems, write the names of the accounts that are affected by the transaction and the classification of each account. Also, check the appropriate columns that indicate how the amount is recorded and how the account balance is changed.

1. Received $700 from Richard Williams, the owner, as an additional investment in the business
2. Received $25 from sale of old typewriter
3. Paid $300 for a new typewriter
4. Paid $65 to Star Garage for repair of automobile
5. Paid $35 to Public Utility Company
6. Paid $40 for stationery supplies
7. Paid $45 to Professional Answering Service for phone answering service
8. Received $60 from sale of old office couch
9. Paid $125 for new desk for office

Problem Number	Name of Account	Account Classification	How is the Amount Recorded?		How is the Account Balance Changed?	
			Debit	Credit	Increase	Decrease
1	Cash	Asset	x		x	
	Richard Williams, Capital	Capital		x	x	
2	Cash	Asset	x		x	
	Office Machines	Asset		x		x
3	Office Machines	Asset	x		x	
	Cash	Asset		x		x
4	Star Garage	Liability	x			x
	Cash	Asset		x		x
5	Public Utility Co.	Liability	x			x
	Cash	Asset		x		x
6	Office Supplies	Asset	x		x	
	Cash	Asset		x		x
7	Professional Answering Service	Liability	x			x
	Cash	Asset		x		x
8	Cash	Asset	x		x	
	Furniture and Fixtures	Asset		x		x
9	Furniture and Fixtures	Asset	x		x	
	Cash	Asset		x		x

LESSON FIVE

HOW BUSINESS TRANSACTIONS AFFECT INCOME AND EXPENSE ACCOUNTS

PURPOSE

In this lesson two new classifications of accounts, income and expense, will be explained. The debit and credit parts of transactions pertaining to income and expense accounts will be determined and the effect of the transaction on the account balance will be described. The effect of the income and expense transactions on the capital account will also be discussed.

PERFORMANCE OBJECTIVES

Given a list of transactions pertaining to income and expense accounts, the learner will classify the accounts, identify the debit and credit parts of the transactions, and determine the increase or decrease in the account balances.

LESSON TIME

Pretest - 15 minutes
Lesson - 120 minutes
Posttest - 15 minutes

NEW VOCABULARY

Income	*Expense*
Profit	*Loss*

PREREQUISITE KNOWLEDGE

The learner should know the three steps for analyzing business transactions, that an increase in capital is recorded as a credit, and that a decrease in capital is recorded as a debit.

RESOURCES INCLUDED WITH LESSON

Instructor's Packet	Learner's Packet	Test Packet	Exercise and Worksheet Packet
Pretest Key Posttest Key	None	Pretest Posttest	None

SPECIAL ACTIVITIES OR CONCERNS

None

OVERVIEW

Two new account classifications, income and expense, are introduced. The definitions of the words and their effects on the capital account are discussed. The learner will follow the three steps used in the previous lesson to analyze transactions that affect income and expense accounts and determine the increases or decreases in the account balances.

An overview of this lesson might begin with the statement, "Some learners will become confused." The illustration on page 67 in Century 21 Accounting should be thoroughly understood by the learner before he continues in the guide. The incorrect "reasoning" that you will be trying to straighten out may include one or both of the following philosophies:

> *Assets, a debit, show what a person owns, and liabilities, a credit, show what a person owes. Income should have a debit balance because it makes me worth more, and expenses should have credit balances because they make me worth less.*
>
> *How can you "credit" income? The money that I owe a store for charged merchandise is a credit. When I charge more, I increase my credit at the store.*

At the end of this lesson, the learner will be ready to begin recording transactions in the journal.

LEARNER TASKS

1. Read Chapter 5, pages 61 through 67 in Century 21 Accounting (Accounting 10/12, pages 27 through 30 and pages 53 through 55).
2. Do Drills 5-D1, 5-D2, and 5-D3, pages 69 and 70 in Century 21 Accounting (Problems 17 through 19, pages 31 and 32; Problems 32 through 35, pages 55 through 58 in Accounting 10/12).
3. Complete Problems 5-1 and 5-2 in Century 21 Accounting, pages 70 through 72.
4. Check the drills and problems, using the teacher's edition.

SUPPLEMENTAL ACTIVITIES

1. After the learners have read the appropriate material in the text (see Learner Task No. 1),

a classroom lecture may be given with emphasis on the following points:

a. Definition and purpose of income account
b. Definition and purpose of expense account
c. Analysis of income and expense transactions

2. Additional tasks for the accelerated learner that may be used with this lesson from Century 21 Accounting include the following problems:

   a. Cases 1 through 4, pages 68 and 69
   b. Bonus Problem 5-B, pages 73 and 74

3. Additional tasks from Century 21 Accounting that the instructor may use with the lesson include the following exercises and problems:

   a. Study Questions, page 68
   b. Study Guide 4 in workbook
   c. Mastery Problem 5-M, pages 72 and 73
   d. Review Problem 5-R1, page 701

LESSON FIVE

PRETEST KEY

Alex Parkhill owns a real estate agency. His ledger contains the following accounts:

Cash
Office Supplies
Office Machines
Furniture and Fixtures
Cummings Office Supply and
  Equipment (creditor)
Johnson's Plumbing (creditor)
Alex Parkhill, Capital
Sales Commissions Income
Advertising Expense
Rent Expense
Telephone Expense
Utilities Expense

Instructions: For each of the following problems, write the names of the accounts that are affected by the transaction and the classification of each account. Also, check the appropriate columns that indicate how the amount is recorded and how the account balance is changed.

1. Paid $175 cash for this month's rent
2. Paid $24 cash for advertisement in local newspaper
3. Received $400 cash for commission from sale of house
4. Received $200 cash for commission from sale of property
5. Paid $56 cash for telephone bill
6. Paid $125 cash for new sign on office building
7. Received $429 for commission from sale of apartment building
8. Paid $35 cash for gas and electric bill
9. Paid $7 cash for water bill

PRETEST KEY (Continued)

Problem Number	Name of Account	Account Classification	How is the Amount Recorded?		How is the Account Balance Changed?	
			Debit	Credit	Increase	Decrease
1	Rent expense	Expense	x		x	
	Cash	Asset		x		x
2	Cash	Asset		x		x
	Advertisement Expense	Expense	x		x	
3	Cash	Asset	x		x	
	Sales Commission Income	Income		x	x	
4	Cash	Asset	x		x	
	Sales Commission Income	Income		x	x	
5	Telephone Expense	Expense	x		x	
	Cash	Asset		x		x
6	Advertising Expense	Expense	x		x	
	Cash	Asset		x		x
7	Cash	Asset	x		x	
	Sales Commission Income	Income		x	x	
8	Utilities Expense	Expense	x		x	
	Cash	Asset		x		x
9	Utilities Expense	Expense	x		x	
	Cash	Asset		x		x

LESSON FIVE

POSTTEST KEY

Instructions: Refer to the T accounts shown below. For each problem, write the names of the accounts that are affected by the transaction and the classification of each account. Also, check the appropriate columns that indicate how the amount is recorded and how the account balance is changed.

1.

Cash	
40.00	

Office Furniture	
	40.00

2.

Office Machines	
150.00	

Cash	
	150.00

3.

Cash	
200.00	

Sales Income	
	200.00

4.

Rent Expense	
175.00	

Cash	
	175.00

5.

Jay's Garage (creditor)	
120.00	

Cash	
	120.00

6.

Telephone Expense	
38.00	

Cash	
	38.00

7.

Cash	
1000.00	

Carolyn Reed, Capital	
	1000.00

8.

Cash	
270.00	

Delivery Income	
	270.00

9.

Public Utility Co.	
47.00	

Cash	
	47.00

10.

Office Furniture	
85.00	

Cash	
	85.00

POSTTEST KEY (Continued) Lesson 5

Problem Number	Name of Account	Account Classification	How is the Amount Recorded ?		How is the Account Balance Changed ?	
			Debit	Credit	Increase	Decrease
1	Cash	Asset	x		x	
	Office Furniture	Asset		x		x
2	Office Machines	Asset	x		x	
	Cash	Asset		x		x
3	Cash	Asset	x		x	
	Sales Income	Income		x	x	
4	Rent Expense	Expense	x		x	
	Cash	Asset		x		x
5	Jay's Garage	Liability	x			x
	Cash	Asset		x		x
6	Telephone Expense	Expense	x		x	
	Cash	Asset		x		x
7	Cash	Asset	x		x	
	Carolyn Reed, Capital	Capital		x	x	
8	Cash	Asset	x		x	
	Delivery Income	Income		x	x	
9	Public Utility Company	Liability	x			x
	Cash	Asset		x		x
10	Office Furniture	Asset	x		x	
	Cash	Asset		x		x

LESSON SIX

HOW TO RECORD BUSINESS TRANSACTIONS IN THE JOURNAL

PURPOSE

The learner will review accounting terms and apply the four steps involved in journalizing as they relate to the cash journal.

PERFORMANCE OBJECTIVES

Given a list of accounting terms previously studied, the learner will define the terms.

Given a list of cash transactions and a cash journal, the learner will perform the following functions:

(1) Analyzing the transaction
(2) Recording the transaction
(3) Proving cash
(4) Totaling the journal
(5) Ruling the journal

LESSON TIME

Pretest - 30 minutes
Lesson - 120 minutes
Posttest - 30 minutes

NEW VOCABULARY

Journalizing	*Memorandum entry*
Special Journal	*Footings*
Cash Journal	*Proving cash*
Double-entry accounting	*Single-entry accounting*

PREREQUISITE KNOWLEDGE

The learner will need to know the four steps for journalizing an accounting transaction, and the debit and credit parts of transactions involving assets, liabilities, capital, income and/or expense accounts.

RESOURCES INCLUDED WITH LESSON

Instructor's Packet	Learner's Packet	Test Packet	Exercise and Worksheet Packet
Pretest Key Posttest Key	*Vocabulary Review* Worksheet	Pretest Posttest	*Vocabulary Review* Worksheet

SPECIAL ACTIVITIES OR CONCERNS

Provide the learner with a copy of the cash journal (Teacher's Reference Guide, page F-1) for the pretest and posttest.

OVERVIEW

In this lesson the learner will record financial activities for a business in a cash journal. A short illustration of journalizing in the general journal is given first. Following this the purpose of a special journal is explained, and the cash journal is defined and described.

The learner will become familiar with the memorandum entry. He will follow the four steps previously studied in Lesson 2 and record transactions in the cash journal. The four steps are: *write the date, write the debit, write the credit,* and *write the source or reason for the entry.* The learner will find out how to prove cash, and he will foot, prove, and rule the cash journal.

LEARNER TASKS

1. Read Chapter 6, pages 75 through 89 in Century 21 Accounting. (Accounting 10/12 contains no information on the five-column cash journal. Journalizing is discussed on pages 60 through 66. Appropriate problems are 36 through 38 on pages 65 through 67).
2. Complete *Vocabulary Review* worksheet according to the directions given.
3. Do Drills 6-D1 and 6-D2, pages 91 and 92.
4. Use the teacher's edition to check the drills.
5. Complete Problems 6-1 and 6-2, pages 93 through 95.

   Special Note: The learner will need Problem 6-2 to complete Problem 7-1.
6. Check the problems, using the teacher's edition.

SUPPLEMENTAL ACTIVITIES

1. After the learner has read Chapter 6 in the textbook, a classroom lecture may be given with emphasis on the following points:
   a. Reasons for journalizing transactions
   b. Advantages of using a cash journal
   c. Proving the accuracy of the cash journal
   d. Ruling the cash journal

2. Additional tasks that may be used in the lesson with the accelerated learner are the following:

   a. Cases 1, 2, 3, and 4, pages 90 and 91
   b. Bonus problem 6-B, pages 97 and 98

3. Additional tasks that may be used in conjunction with the lesson are the following:

   a. Study Questions, page 90
   b. Study Guide 6 in workbook
   c. Mastery Problem 6-M, pages 95 through 97
   d. Review Problem 6-R1, pages 701 and 702 in the textbook.

4. A bookkeeping filmstrip, Part II, *The Recording Phase of Bookkeeping*, Catalog No. B854, South-Western Publishing Company, may be shown and discussed in the classroom.

ASSESSMENT PROCEDURES

No deviations from normal procedures

LESSON SIX

PRETEST KEY

1. Write the definitions for the following accounting terms.

	CENTURY 21 ACCOUNTING	
	Textbook Page	Teacher's Reference Guide
a. Accounting equation	11	25
b. Source document	18	27
c. Double-entry accounting	76	34
d. Liability	7	25
e. Debit side	30	28
f. Posting	32	29
g. Income	61	32
h. Capital	7	25
i. Journal	17	27
j. Special journal	76	34
k. Accounting	3	25
l. Chart of accounts	31	28
m. Memorandum entry	79	34
n. Cash journal	76	34

2. Christine Thompson owns and operates a real estate firm. Her ledger contains the following accounts:

Cash
Automobile
Office Furniture
Office Machines
Office Supplies
Frost Office Supply and Equipment (creditor)
City Auto Finance Co.
Christine Thompson, Capital
Commissions Income
Advertising Expense
Automobile Expense
Miscellaneous Expense
Rent Expense
Utility Expense

a. Record the following transactions on page 8 of a five-column cash journal. Use the current year when journalizing the transactions. Number all receipts beginning with 76. All payments were made by check. Number all checks beginning with 3025.

The cash balance on February 1 was $542.

Feb. 1 Paid cash, $200, for rent of office for February

2 Paid cash, $20, for advertising in newspaper

5 Sold old office desk; received cash, $70

5 Received cash, $200, as commission from renting a house

5 Received cash, $750, as commission from selling a house

6 Paid cash, $325, for new office desk

6 Paid cash, $100, for new office chair

7 Paid cash, $112, to City Auto Finance Company for amount owed

9 Received cash, $168, as commission for renting a house

16 Paid cash, $14, for oil change and gas for automobile

16 Paid cash, $67, for amount owed to Frost Office Supply and Equipment

23 Paid cash, $16, for renewal of magazine subscriptions for office

26 Received cash, $350, as commission from sale of land

28 Paid cash, $65, for utility bill for February

28 Received from Christine Thompson, the proprietor, $500, as an additional investment in the business

b. Foot the journal.

c. Prove cash. The checkbook balance February 28 was $1661.

d. Total and rule the journal.

CASH JOURNAL

Page 8

1 Cash Debit	2 General Debit	Date	Account Title	No.	P. R.	3 General Credit	4 Commissions Income Cr.	5 Cash Credit
		19-- Feb. 1	Balance on hand $542.00					
	200 00	1	Rent Expense	3025				200 00
	20	2	Advertising Expense	3026				20 00
70 00		5	Office Furniture	76		70 00		
200 00		5	✓	77			200 00	
750 00		5		78			750 00	
	325 00	6	Office Furniture	3027				325 00
	100 00	6	Office Furniture	3028				100 00
	112 00	7	City Auto Finance	3029				112 00
168 00		9	✓	79			168 00	
	14 00	16	Automobile Expense	3030				14 00
	67 00	16	Frost Office Supply & Equip.	3031				67 00
	16 00	23	Misc. Expenses	3032				16 00
350 00		26	✓	80			350 00	
	65 00	28	Utility Expense	3033				65 00
500 00		28	Chris Thompson, Capital	81		500 00		
2038 00	919 00	28	Totals			570 00	1468 00	919 00

LESSON SIX

POSTTEST KEY

1. Write the definitions for the following accounting terms.

	CENTURY 21 ACCOUNTING	
	Textbook Page	Teacher's Reference Guide
a. Balance sheet	6	25
b. Journalizing	75	34
c. Footings	87	34
d. Creditor	7	25
e. Credit side	30	28
f. Account balance	45	30
g. Expense	64	32
h. Proprietor	7	25
i. Opening entry	17	27
j. Single-entry accounting	76	34
k. Asset	7	25
l. Opening an account	32	29
m. Ledger	29	28
n. Proving cash	88	34

2. Frank Taylor owns and operates a barber shop. His ledger contains the following accounts:

   Cash
   Shop Supplies
   Shop Equipment
   Wilson Linen Supply (creditor)
   Thompson Uniform Co. (creditor)
   Frank Taylor, Capital
   Income
   Advertising Expense
   Miscellaneous Expense
   Rent Expense
   Wages Expense
   Utilities Expense

   a. Record the following transactions on page 4 of a five-column cash journal. Use the current year when journalizing the transactions. Number all receipts beginning with 175. All payments were made by check. Number all checks beginning with 1450.

      The cash balance on March 1 was $736.

      March 2 Paid cash, $675, for weekly wages

      2 Received and deposited cash, $1250, for income from the week

      5 Paid cash, $400, for monthly rent

      6 Paid cash to Thompson Uniform Co., $52, for monthly smock rental

      6 Paid cash to Wilson Linen Co., $164, for monthly linen service

      8 Paid cash, $17, for magazine subscriptions

      9 Paid cash, $675, for weekly wages

      9 Received and deposited cash, $1200, for income from the week

      12 Paid cash, $200, for new equipment

14 Bought supplies and paid cash, $553

15 Paid cash, $4, for newspaper for month

16 Paid cash, $675, for weekly wages

16 Received and deposited cash, $1,234, for income from the week

23 Paid cash, $675, for weekly wages

23 Received and deposited cash, $962, for income for the week

26 Paid cash, $28, for advertising in newspaper

30 Paid cash, $675, for weekly wages

30 Paid cash, $96, for utilities for March

30 Received and deposited cash, $1208, for income from the week

b. Foot each of the column totals in the cash journal. Prove the equality of debits and credits.

c. Prove cash. The cash balance on March 31 was $1701.

d. Total and rule the journal.

CASH JOURNAL

Page

	1	2					3	4	5	
	Cash Debit	General Debit	Date	Account Title	No.	P. R.	General Credit	Income Cr.	Cash Credit	
1			19-- Mar. 1	Balance on hand $736.00						1
2		675 00	2	Wages Expense	1450				675 00	2
3	1250 00		2	✓	175			1250 00		3
4		400 00	5	Rent Expense	1451				400 00	4
5		52 00	6	Thompson Uniform Co.	1452				52 00	5
6		164 00	6	Wilson Linen Company	1453				164 00	6
7		17 00	8	Miscellaneous Exp.	1454				17 00	7
8		675 00	9	Wages Expense	1455				675 00	8
9	1200 00		9	✓	176			1200 00		9
10		200 00	12	Equipment	1456				200 00	10
11		553 00	14	Shop Supplies	1457				553 00	11
12		4 00	15	Miscellaneous Exp.	1458				4 00	12
13		675 00	16	Wages Expense	1459				675 00	13
14	1234 00		16	✓	177			1234 00		14
15		675 00	23	Wages Expense	1460				675 00	15
16	962 00		23	✓	178			962 00		16
17		28 00	26	Advertising Expense	1461				28 00	17
18		675 00	30	Wages Expense	1462				675 00	18
19		96 00	30	Utilities Expense	1463				96 00	19
20	1208 00		30	✓	179			1208 00		20
21	5854 00	4889 00	31	Totals				5854 00	4889 00	21
22										22
23										23
24										24
25										25

LESSON SEVEN

HOW TO POST JOURNAL ENTRIES TO THE LEDGER

PURPOSE

The four steps of posting from the cash journal to the ledger will be explained, and the learner will be required to post a cash journal that has been totaled and ruled.

PERFORMANCE OBJECTIVES

The learner will list the four steps in posting from a cash journal.

Given a totaled and ruled cash journal, the learner will post the amounts to the general ledger.

LESSON TIME

Pretest - 20 minutes
Lesson - 110 minutes
Posttest - 20 minutes

PREREQUISITE KNOWLEDGE

The learner will be required to understand journalizing in the cash journal and to recall the five steps used in posting to the ledger.

RESOURCES INCLUDED WITH LESSON

Instructor's Packet	Learner's Packet	Test Packet	Exercise and Worksheet Packet
Pretest Key	Exercise Sheet	Pretest	Exercise Sheet
Posttest Key	Exercise Sheet Key	Posttest	

SPECIAL ACTIVITIES OR CONCERNS

The learner will need the cash journal completed in Lesson 6, Problem 6-2, to do Problem 7-1.

At the conclusion of this lesson, all tests over the material in Lessons 4 through 7 must be taken and the objectives signed before the learner may proceed to Lesson 8.

OVERVIEW

In this lesson the learner will follow the following four steps to post individual amounts and special columns from the cash journal to the ledger.

1. Write the amount.
2. Write the date.
3. Write the post reference in the ledger.
4. Write the post reference in the journal.

The purpose of posting will also be discussed. The purpose of posting is to sort journal transactions into the different ledger accounts where the information may be summarized and reported.

LEARNER TASKS

1. Read Chapter 7, pages 99 through 112 in the Century 21 Accounting textbook. (Although

Accounting 10/12 does not use the five column cash journal, appropriate reading material regarding posting may be found on pages 67 through 73. Tasks for reading assignment are problems 40 and 41 on page 75.)

2. List the four steps of posting from a cash journal on the exercise sheet provided in the lesson.
3. Check the answers, using the exercise sheet key.
4. Complete Drills 7-D1, 7-D2, and 7-D3 on pages 114 and 115 in the textbook.
5. Do Problem 7-1 on page 115 in the textbook.
6. Check the drills and problems, using the teacher's edition.

SUPPLEMENTAL ACTIVITIES

1. After the learners have read the material in Chapter 7 of the textbook, the instructor may present a classroom lecture. The following points should be emphasized by the instructor.
   a. Steps in posting individual journal entries
   b. Steps in posting columnar totals from the journal
   c. Purpose of posting
2. Additional problems from the Century 21 Accounting textbook for the accelerated learner that may be used with this lesson include the following exercises.
   a. Cases 1, 2, and 3 on page 113
   b. Bonus Problem 7-B on pages 117 and 118

3. 3. Additional materials that may be used with this lesson from the textbook and working papers are:
   a. Study Questions page 113
   b. Study Guide 7 in workbook
   c. Mastery Problem 7-M, pages 115 through 117
   d. Review Problem 7-R1, pages 703 and 704

ASSESSMENT PROCEDURES

No deviation from normal procedures

LESSON SEVEN

PRETEST KEY

1. List the four steps used in posting from a cash journal.

   a. Write the amount of the entry in the ledger.

   b. Write the date of the entry in the ledger.

   c. Write the post reference in the ledger.

   d. Write the post reference in the journal.

2. The cash journal for the Thomas Phillips Realty Agency appears on the following page. The ledger for the agency is also given.

   Instructions:

   a. Post the individual amounts in the general debit and general credit columns to the accounts in the ledger.

   b. Post the totals of the three special columns of the cash journal to the proper accounts in the ledger.

CASH JOURNAL

Page 7

1	2					3	4	5
Cash Debit	General Debit	Date	Account Title	No.	P. R.	General Credit	Commission Income Cr.	Cash Credit
		Nov. 1	Balance on Hand $2170.00					
100 00		2	Office Furniture	109	13	100 00		
	300 00	3	Rent Expense	541	54			300 00
	125 00	3	City Auto Finance	542	21			125 00
		3	Johnson's Office Supply					
	45 00		and Equipment	543	22			45 00
120 00		4	✓	110	✓		120 00	
300 00		7	✓	111	✓		300 00	
	230 00	7	Advertising Expense	544	51			230 00
500 00		11	✓	112	✓		500 00	
	300 00	15	Roy Samson's Plumbing	545	23			300 00
200 00		16	✓	113	✓		200 00	
	40 00	18	Office Supplies	546	15			40 00
600 00		19	✓	114	✓		600 00	
	65 00	18	Automobile Expense	547	52			65 00
	30 00	22	Miscellaneous Expense	548	53			30 00
1500 00		25	✓	115	✓		1500 00	
600 00		29	✓	116	✓		600 00	
	105 00	30	Utilities Expense	549	55			105 00
3920 00	1240 00	30	Totals			100 00	3820 00	1240 00

GENERAL LEDGER

Cash

ACCOUNT NO. 11

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	2170 00	19-- June 30		CJ7	3920 00
30		CJ7	1240 00				

Automobile

ACCOUNT NO. 12

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	4500 00				

Office Furniture

ACCOUNT NO. 13

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	850 00	19-- June 2		CJ7	100 00

Office Machines

ACCOUNT NO. 14

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	700 00				

GENERAL LEDGER

Office Supplies ACCOUNT NO. 15

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	175 00	19-- June 18		J7	40 00

City Auto Finance ACCOUNT NO. 21

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 3		J7	125 00	19-- June 1	Balance	J1	2000 00

Johnson's Office Supply and Equipment ACCOUNT NO. 22

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 3		J7	45 00	19-- June 1	Balance	J1	45 00

Roy Simmons's Plumbing ACCOUNT NO. 23

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 15		J7	300 00	June 1	Balance	J1	675 00

GENERAL LEDGER

Thomas Phillips, Capital ACCOUNT NO. 31

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- June 1	Balance	J1	5675 00

Commissions Income ACCOUNT NO. 41

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- June 30		CJ7	1240 00

Advertising Expense ACCOUNT NO. 51

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 7		CJ7	230 00				

Automobile Expense ACCOUNT NO. 52

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 18		CJ7	65 00				

GENERAL LEDGER

Miscellaneous Expense

ACCOUNT NO. 53

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 22		CJ7	30 00				

Rent Expense

ACCOUNT NO. 54

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 3		CJ7	300 00				

Utilities Expense

ACCOUNT NO. 55

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 30		CJ7	105 00				

ACCOUNT NO

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

LESSON SEVEN

POSTTEST KEY

1. List the four steps used in posting from a cash journal.

   a. Write the amount of the entry in the ledger.

   b. Write the date of the entry in the ledger.

   c. Write the post reference in the ledger.

   d. Write the post reference in the journal.

2. The cash journal for Dr. Peter Franklin appears on the following page. The ledger is also given.

   Instructions:

   a. Post the individual amounts in the general debit and general credit columns to the accounts in the ledger.

   b. Post the totals of the three special columns of the cash journal to the proper accounts in the ledger.

POSTTEST KEY (Continued)

CASH JOURNAL

Page 2

1 Cash Debit	2 General Debit	Date		Account Title	No.	P. R.	3 General Credit	4 Fees Income Cr.	5 Cash Credit
		Feb.	1	Balance on hand $625.00		✓			
	240 00		1	Rent Expense	225	52			240 00
1040 00			2	✓	67	✓		1040 00	
	300 00		2	Salaries Expense	226	53			300 00
	200 00		2	City Drug Sup. and Equip.	227	21			200 00
200 00			7	Office Equipment	68	15	200 00		
	45 00		8	Library	228	12			45 00
870 00			9	✓	69	✓		870 00	
	300 00		9	Salaries Expense	229	53			300 00
	35 00		14	Supplies	230	17			35 00
	430 00		15	Doctor's Drug & Supply Co.	231	22			430 00
926 00			16	✓	70	✓		926 00	
	325 00		16	Salaries Expense	232	53			325 00
	47 00		20	Medical Supplies	233	14			47 00
1100 00			23	✓	71	✓		1100 00	
	325 00		23	Salaries Expense	234	53			325 00
	50 00		28	Professional Answer. Serv.	235	23			50 00
	40 00		28	Misc. Expense	236	51			40 00
4136 00	2337 00		28	Totals			200 00	3936 00	2337 00
(11)	(✓)						(✓)	(41)	(11)

GENERAL LEDGER

Cash

ACCOUNT NO. 11

DATE		ITEMS	POST. REF.	DEBIT	DATE		ITEMS	POST. REF.	CREDIT
Feb.	1	Balance	J1	625 00	Feb.	28		CJ2	2397 00
	28		CJ2	4136 00					

Library

ACCOUNT NO. 12

DATE		ITEMS	POST. REF.	DEBIT	DATE		ITEMS	POST. REF.	CREDIT
Feb.	1	Balance	J1	500 00					
	8		CJ2	45 00					

Medical Equipment and Tools

ACCOUNT NO. 13

DATE		ITEMS	POST. REF.	DEBIT	DATE		ITEMS	POST. REF.	CREDIT
Feb.	1	Balance	J1	10,000 00					

Medical Supplies

ACCOUNT NO. 14

DATE		ITEMS	POST. REF.	DEBIT	DATE		ITEMS	POST. REF.	CREDIT
Feb.	1	Balance	J1	650 00					
	20		CJ2	47 00					

GENERAL LEDGER

Doctor's Drug and Supply Company ACCOUNT NO. 22

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- Feb. 15		CJ2	430 00	19-- Feb. 1	Balance	J1	430 00

Professional Answering Service ACCOUNT NO. 23

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- Feb. 28		CJ2	50 00	19-- Feb. 1	Balance	J1	50 00

Peter Franklin, Capital ACCOUNT NO. 31

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- Feb. 1	Balance	J1	11695 00

Fees Income ACCOUNT NO. 41

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				19-- Feb. 28		CJ2	3936 00

GENERAL LEDGER

Office Equipment ACCOUNT NO. 15

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
Feb. 1	Balance	J1	1700 00	Feb. 7		CJ2	200 00

Office Furniture ACCOUNT NO. 16

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
Feb. 1	Balance	J1	2300 00				

Supplies ACCOUNT NO. 17

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
Feb. 1	Balance	J1	400 00				
14		CJ2	35 00				

City Hospital Supply and Equipment ACCOUNT NO. 21

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
Feb. 2		CJ2	200 00	Feb. 1	Balance	J1	4000 00

GENERAL LEDGER

Miscellaneous Expense ACCOUNT NO. 51

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19 Feb. 28		CJ2	40 00				

Rent Expense ACCOUNT NO. 52

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19 Feb. 1		CJ2	300 00				

Salaries Expense ACCOUNT NO. 53

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
Feb. 2		CJ2	300 00				
9		CJ2	300 00				
16		CJ2	325 00				
23		CJ2	325 00				

ACCOUNT NO. ______

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

LESSON EIGHT

HOW TO PROVE THE ACCURACY OF POSTING

PURPOSE

In this lesson the learner will become familiar with the function of a trial balance and the five steps that are used to prepare a trial balance. He will learn the seven steps for locating errors when the trial balance does not balance. The learner will also prepare a trial balance.

PERFORMANCE OBJECTIVES

The learner will identify a function of the trial balance.

The learner will list the five steps in preparing a trial balance.

The learner will describe the seven step-by-step procedures for locating errors when a trial balance does not balance.

Given a trial balance form and the ledger account titles with their balances, the learner will prepare a trial balance.

LESSON TIME

Pretest - 20 minutes
Lesson - 110 minutes
Posttest - 20 minutes

NEW VOCABULARY

Trial balance

PREREQUISITE KNOWLEDGE

The learner will need to know the purpose of the ledger and the steps of posting from the journal to the ledger.

RESOURCES INCLUDED WITH LESSON

Instructor's Packet	Learner's Packet	Test Packet	Exercise and Worksheet Packet
Pretest Key Posttest Key	Exercise Sheet Exercise Sheet Key *Trial Balance* Worksheet *Trial Balance* Worksheet Key *Learner Record Sheet 3*	Pretest Posttest	*Trial Balance* Worksheet Exercise Sheet

SPECIAL ACTIVITIES OR CONCERNS

None

OVERVIEW

The function of the trial balance is to prove the equality of the debits and credits. The five steps that are used in preparing a trial balance are:

1. Write the heading.
2. List the accounts in the ledger and their balances.
3. Rule the columns with a single line.
4. Add the columns and compare the totals. If the totals are the same, write the amount.
5. Rule the columns with a double line.

If the debit and credit columns of a trail balance do not agree, there are seven steps that are followed to locate the errors in the trail balance. These steps are:

1. Re-add the columns of the trial balance.
2. Find the difference between the column totals. Check for this number in the ledger and journals.
3. Divide the difference between the column totals by two. Check to see if this number was written on the wrong side of the ledger account or trial balance.
4. Divide the difference between the totals of the columns by nine. If the difference is evenly divisible by nine, look for transposed numbers in the ledger and journal. Also look for numbers where the decimal point has been incorrectly placed.
5. Compare the ledger account balances with the balances written on the trial balance to see if they are the same.
6. Verify the account balances in the ledger and the footings.
7. Verify the posting of each entry or column total in the journal.

Preparation of the trial balance is the first part of the third step in the accounting cycle. In the next lesson the learner will see how the trial balance is used to complete a six-column work sheet.

LEARNER TASKS

1. Read Chapter 8 on pages 119 through 129 in Century 21 Accounting (Accounting 10/12, pages 78 through 85).

2. Identify a function of the trial balance. Write the response on the exercise sheet.
3. List on the exercise sheet the five steps in preparing a trial balance.
4. Describe the seven step-by-step procedures for locating errors when a trial balance does not balance. Write the response on the exercise sheet.
5. Check the answers to Tasks 2, 3, and 4, using the exercise sheet key.
6. Complete the *Trial Balance* worksheet according to the directions given.
7. Check the worksheet using the *Trial Balance* worksheet key.
8. Do Drills 8-D1 and 8-D2 on pages 130 and 131 in Century 21 Accounting.
9. Complete Problems 8-1 and 8-2 on page 132 in Century 21 Accounting (Accounting 10/12, Problems 43 through 46, page 86).
10. Check the drills and problems, using the teacher's edition of the workbook.

SUPPLEMENTAL ACTIVITIES

1. After the learners have read the material in the textbook (See Learner Task 1), a classroom lecture may be given with emphasis on the following points:

    a. How to foot and total the ledger accounts
    b. How to prepare a trial balance
    c. How to locate errors when a trial balance does not balance

2. Additional material for this lesson that may be used with the accelerated learner include the following problems from Century 21 Accounting: Cases 1, 2, and 3, on page 130.

3. Additional material for this lesson includes the following problems from Century 21 Accounting:

    a. Study Questions, page 129 in textbook
    b. Study Guide 8 in workbook
    c. Project 1, pages 133 through 136 (This is a review of all the lessons so far.)

d. Review Problems 8-R1 and 8-R2 on pages 704 and 705.

ASSESSMENT PROCEDURES

No deviation from normal procedures

LESSON EIGHT

PRETEST KEY

1. Circle the correct response to the following question:

   Which one of the following describes the function of the trial balance?

   a. Summarizes the financial condition of a business
   b. Reports the income, expenses, and net income or loss for a business
   c. Shows how the cash balance of a business agrees with the bank balance
   [✓ d.] Proves the equality of the debits and credits in the ledger

2. List the five steps in preparing a trial balance.

   a. Write the heading for the trial balance.

   b. List the accounts in the ledger and their balances.

   c. Rule the columns with a single line.

   d. Add the columns and compare the totals. If the totals are the same, write the amounts.

   e. Rule the columns with a double line.

3. Describe the seven step-by-step procedures for locating errors when a trial balance does not balance.

   a. Re-add the columns to check the totals.

   b. Find the difference between the totals of the debit and credit columns. Check for this number in the ledger and journal.

   c. Divide the difference between the totals of the columns by two. Check to see if this number was written on the wrong side of the ledger account or trial balance.

d. Divide the difference between the totals of the columns by nine. If the difference is evenly divisible by nine, look for transposed numbers ($43.00 instead of $34.00) in the ledger and journal. Also look for numbers where the decimal point has been incorrectly placed ($76.00 instead of $7.60).

e. Compare the ledger account balances with the balances written on the trial balance to see if they are the same.

f. Verify the account balances in the ledger and footings.

g. Verify the posting of each entry or column total in the journal.

4. The ledger accounts for Walter Jackson's Insurance Agency are given below.

Instructions:

a. Foot the ledger accounts.
b. Prove the cash account. The bank balance according to the checkbook on June 30 is $3094. There are no outstanding checks or deposits.
c. Prepare a trial balance dated June 30 of the current year.

Cash proof:

Debit footings:	$4502.00
Credit footings:	1408.00
Balance in ledger account:	$3094.00
Balance in checkbook	$3094.00

GENERAL LEDGER

Cash ACCOUNT NO. 11

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	1702 00	19-- June 30		CJ3	1408 00
30		CJ3	2800 00				
	3094.00		4502 00				

Library ACCOUNT NO. 12

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	185 00				

Office Equipment ACCOUNT NO. 13

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	375 00				
18		CJ3	250 00				
			625 00				

Office Furniture ACCOUNT NO. 14

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	570 00				

GENERAL LEDGER

Advertising Expense

ACCOUNT NO. 51

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 15		CJ3	75 00				

Automobile Expense

ACCOUNT NO. 52

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 29		CJ3	65 00				

Miscellaneous Expense

ACCOUNT NO. 53

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 7		CJ3	40 00				
22		CJ3	22 00 62 00				

Rent Expense

ACCOUNT NO. 54

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1		CJ3	200 00				

GENERAL LEDGER

Office Supplies

ACCOUNT NO. 15

DATE		ITEMS	POST. REF.	DEBIT	DATE		ITEMS	POST. REF.	CREDIT
19-- June	1	Balance	J1	120 00					
	21		CJ3	36 00 156 00					

City Auto Lease Corp.

ACCOUNT NO. 21

DATE		ITEMS	POST. REF.	DEBIT	DATE		ITEMS	POST. REF.	CREDIT
19-- June	15		CJ3	125 00	19-- June	1	Balance 875.00	J1	1000.00

Walter Jackson, Capital

ACCOUNT NO. 31

DATE		ITEMS	POST. REF.	DEBIT	DATE		ITEMS	POST. REF.	CREDIT
					19-- June	1	Balance	J1	1952 00

Commissions Income

ACCOUNT NO. 41

DATE		ITEMS	POST. REF.	DEBIT	DATE		ITEMS	POST. REF.	CREDIT
					19-- June	30		CJ3	2800 00

GENERAL LEDGER

Salaries Expense ACCOUNT NO. 55

DATE		ITEMS	POST. REF.	DEBIT		DATE		ITEMS	POST. REF.	CREDIT	
19-- June	15		CJ3	250	00						
			CJ3	250 500	00 00						

Utilities Expense ACCOUNT NO. 56

DATE		ITEMS	POST. REF.	DEBIT		DATE		ITEMS	POST. REF.	CREDIT	
19-- June	29		CJ3	95	00						

ACCOUNT NO. ______

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

ACCOUNT NO. ______

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT

Walter Jackson Insurance Agency
Trial Balance
June 30, 19--

Cash	11	3094 00	
Library	12	185 00	
Office Equipment	13	625 00	
Office Furniture	14	570 00	
Office Supplies	15	156 00	
City Auto Lease Corp.	21		875 00
Walter Jackson, Capital	31		1952 00
Commissions Income	41		2800 00
Advertising Expense	51	75 00	
Automobile Expense	52	65 00	
Miscellaneous Expense	53	62 00	
Rent Expense	54	200 00	
Salaries Expense	55	500 00	
Utilities Expense	56	95 00	
		5627 00	5627 00

LESSON EIGHT

POSTTEST KEY

1. Circle the correct response to the following questions:

   Which one of the following describes the function of the trial balance?

   a. Lists creditors' accounts and balances owed by the business
   [✓ b.] Proves the equality of the debits and credits in the ledger
   c. Reports the charges to a customers' account, the payments by the customer, and the amount due the business
   d. Shows the balances of the balance sheet accounts

2. List the five steps in preparing a trial balance.

   a. Write the heading for the trial balance.

   b. List the accounts in the ledger and their balances.

   c. Rule the columns with a single line.

   d. Add the columns and compare the totals. If the totals are the same, write the amounts.

   e. Rule the columns with a double line.

3. Describe the seven step-by-step procedures for locating errors when a trial balance does not balance.

   a. Re-add the columns to check the totals.

   b. Find the difference between the totals of the debit and credit columns. Check for this number in the ledger and journal.

   c. Divide the difference between the totals of the columns by two. Check to see if this number was written on the wrong side of the ledger account or trial balance.

d. Divide the difference between the totals of the columns by nine. If the difference is evenly divisible by nine, look for transposed numbers in the ledger and journal. Also look for numbers where the decimal point has been incorrectly placed.

e. Compare the ledger account balances with the balances written on trial balance to see if they are the same.

f. Verify the account balances in the ledger and the footings.

g. Verify the posting of each entry or column total in the journal.

4. The ledger accounts for Thompson's Lawn Service are given below.

Instructions:

a. Foot the ledger accounts.
b. Prove the cash account. The bank balance according to the checkbook on June 29 is $1033. There are no outstanding checks or deposits.
c. Prepare a trial balance dated June 29 of the current year.

Cash proof:

Debit footings:	$3667.00
Credit footings:	2634.00
Balance in ledger account:	$1033.00
Balance in checkbook	$1033.00

GENERAL LEDGER

Cash

ACCOUNT NO. 11

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	200 00	19-- June 29		J2	2634 00
29		J2	3467 00				
	1033.00		3667 00				

Truck

ACCOUNT NO. 12

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	3,500 00				

Tools and Equipment

ACCOUNT NO. 13

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 1	Balance	J1	1,125 00				

Auto Loan and Finance

ACCOUNT NO. 21

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
19-- June 5		J2	150 00	19-- June 1	Balance 2450.00	J1	2600 00

GENERAL LEDGER

Field's Hardware Store

ACCOUNT NO. 22

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
June 4		J2	175 00	June 1	Balance	J1	175 00

Morrison's Nursery

ACCOUNT NO. 23

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
June 15		J2	300 00	June 1	Balance	J1	300 00

James Thompson, Capital

ACCOUNT NO. 31

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				June 1	Balance	J1	1750 00

Service Fees

ACCOUNT NO. 41

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				June 29		J2	3469 00

GENERAL LEDGER

Automobile Expense ACCOUNT NO 51

DATE		ITEMS	POST. REF.	DEBIT	DATE		ITEMS	POST. REF.	CREDIT
19-- June	28		CJ2	82 00					

Miscellaneous Expense ACCOUNT NO. 52

DATE		ITEMS	POST. REF.	DEBIT	DATE		ITEMS	POST. REF.	CREDIT
19-- June	4		CJ2	3 50					
	8		CJ2	20 50					
	21		CJ2	3 00 27 00					

Supplies Expense ACCOUNT NO. 53

DATE		ITEMS	POST. REF.	DEBIT	DATE		ITEMS	POST. REF.	CREDIT
19-- June	1			146 00					
	8			135 00					
	15			154 00					
	22			124 00					
	29			141 00 700 00					

Wages Expense ACCOUNT NO. 54

DATE		ITEMS	POST. REF.	DEBIT	DATE		ITEMS	POST. REF.	CREDIT
19-- June	15			600 00					
	29			600 00 1 200 00					

Thompson's Lawn Service
Trial Balance
June 29, 19--

Cash	11	1033 00	
Truck	12	3500 00	
Tools and Equipment	13	1125 00	
Auto Loan and Finance	21		2450 00
James Thompson, Capital	31		1750 00
Service Fees	41		3467 00
Automobile Expense	51	82 00	
Miscellaneous Expense	52	27 00	
Supplies Expense	53	700 00	
Wages Expense	54	1200 00	
		7667 00	7667 00

LESSON NINE

HOW TO PREPARE A SIX-COLUMN WORK SHEET, AN INCOME STATEMENT, AND A BALANCE SHEET

PURPOSE

In this lesson the learner will study the function of the six-column work sheet. He will also be introduced to the balance sheet and income statement that are prepared from the work sheet.

PERFORMANCE OBJECTIVES

The learner will (1) list a function of the work sheet, (2) list three major sections of the debit and credit columns of the work sheet, and (3) describe a function of each major debit and credit section of the work sheet.

The learner will describe one function of the income statement and one function of the balance sheet.

LESSON TIME

Pretest - 15 minutes
Lesson - 150 minutes
Posttest - 15 minutes

NEW VOCABULARY

Work sheet	*Net income*
Fiscal period	*Net loss*
Fiscal year	*Income statement*

PREREQUISITE KNOWLEDGE

The learner will need to know the purpose of the trial balance and how to prepare it.

RESOURCES INCLUDED WITH LESSON

Instructor's Packet	Learner's Packet	Test Packet	Exercise and Worksheet Packet
Pretest Key	Exercise Sheet	Pretest	Exercise Sheet
Posttest Key	Exercise Sheet Key	Posttest	

SPECIAL ACTIVITIES OR CONCERNS

None

OVERVIEW

The work sheet is an alalysis paper where the financial condition of a business can be summarized. It is used in the preparation of the income statement and the balance sheet.

The major sections and their functions are:

1. Trial balance - proves the equality of the debits and credits in the general ledger.
2. Income statement - shows the balances of the income and expense accounts. The difference between the debits and the credits is the profit or loss of a business.
3. Balance sheet - shows the balances of the asset, liability, and capital accounts. The difference between the debits and the credits represents the change in the capital account, i.e., the profit or loss of a business.

In most instances, the first year accounting clerk will not be asked to complete work sheets or to prepare financial statements for the employer. However, a knowledge of these two parts of the accounting cycle is important because it answers the first year learner's questions, "Why do I record this transaction the way I do?" and "Why must my records be accurate?"

LEARNER TASKS

1. Read Chapter 9, pages 137 through 142 in Century 21 Accounting. (The Accounting 10/12 textbook does not feature information on the six-column work sheet.)
2. List a function of a work sheet and the three major sections of the debit and credit columns of the work sheet. Describe a function of each major debit and credit section of the work sheet. Write the answers on the exercise sheet.
3. Check the answers to the exercise with the exercise sheet key.
4. Complete Drills 9-D1 and 9-D2 on pages 143 and 144 in Century 21 Accounting.

5. Use the teacher's edition to check the drills.

6. Read Chapter 10, pages 147 through 153 in Century 21 Accounting (Accounting 10/12, pages 33 through 36. Also read pages 87 through 92.)

7. Describe one function of the income statement and one function of the balance sheet on the exercise sheet.

8. Check Task 7, using the exercise sheet key.

9. Complete Drills 10-D1 and 10-D2 on pages 154 and 155 in Century 21 Accounting (Accounting 10/12, Problem 20, page 36 and Problem 47, pages 92 and 93).

10. Check the answers to the drills, using the Teacher's Edition of the Working Papers and Study Guides.

SUPPLEMENTAL ACTIVITIES

1. Prepare a work sheet in class, using an overhead projector. Explain the function of the work sheet, the three major sections, and a function of each major debit and credit section of the work sheet.

2. Using an overhead projector and the work sheet prepared in Step 1, prepare an income statement and balance sheet. Explain the function of each report.

3. The additional tasks for this lesson may be divided into three categories. They are (a) those suggested but not required to successfully complete the performance objectives, (b) those recommended for use with the accelerated learner, and (c) supplemental tasks for use with the lesson.

   a. Suggested tasks

      (1) Problem 9-1, pages 144 and 145 in Century 21 Accounting

(2) Problem 10-1 and 10-2, pages 156 and 157 in Century 21 Accounting (Accounting 10/12, Problems 48 through 52, pages 93 and 94).

b. Tasks for the accelerated learner:

(1) Cases 1, 2, and 3, pages 142F and 143 in Century 21 Accounting
(2) Bonus Problem 9-B, page 146 in Century 21 Accounting
(3) Cases 1 and 2, page 154 in Century 21 Accounting
(4) Bonus Problem 10-B, page 158 in Century 21 Accounting

c. Supplemental tasks from Century 21 Accounting:

(1) Study Questions, page 142F
(2) Study Guide 9 in workbook
(3) Mastery Problem 9-M, pages 145 and 146
(4) Review Problem 9-R1, page 705
(5) Study Questions, page 154
(6) Study Guide 10 in workbook
(7) Mastery Problem 10-M, page 157
(8) Review Problem 10-R1, page 706

ASSESSMENT PROCEDURES

No deviation from normal procedures

LESSON NINE

PRETEST KEY

1. Instructions:

   Complete the following:

   a. List a function of a work sheet.

      The work sheet is an analysis or working paper on which the financial condition of a business can be summarized. It is used in the preparation of other reports.

   b. List three major sections of the debit and credit columns of the work sheet.

      (1) Trial balance

      (2) Income statement

      (3) Balance sheet

   c. Describe a function of each major debit and credit section of the work sheet.

      (1) The trial balance proves the equality of the debits and credits in the ledger.

      (2) The income statement shows the balances of the income and expense accounts and the profit or loss of a business.

      (3) The balance sheet shows the balances of the asset, liability, and capital accounts. The difference between the totals of the debit and credit columns represents the profit or loss of a business and the change in the capital account.

2. Instructions:

   Describe one function of the income statement and one function of the balance sheet.

   a. Income Statement - *any one of the following responses is correct.*

(1) The income statement shows the balance of the income and expense accounts.
(2) The income statement shows the profit or loss of a business over a period of time
(3) It supplies management with answers to questions such as: Is income increasing or decreasing? Are expenses too large?

b. Balance Sheet - *any one of the following responses is correct.*

(1) The balance sheet shows the balances of the asset, liability, and capital accounts.
(2) It provides information to granters of credit, such as banks, about the financial condition of the business.

LESSON NINE

POSTTEST KEY

1. Instructions:

Complete the following:

a. List a function of a work sheet.

The work sheet is an analysis or working paper on which the financial condition of a business can be summarized. It is used in the preparation of the other reports.

b. List three major sections of the debit and credit columns of the work sheet.

(1) Trial balance

(2) Income statement

(3) Balance sheet

c. Describe a function of each major debit and credit section of the work sheet.

(1) The trial balance proves the equality of the debits and credits in the ledger.

(2) The income statement shows the balances of the income and expense accounts and the profit or loss of a business.

(3) The balance sheet shows the balances of the asset, liability, and capital accounts. The difference between the totals of the debit and credit columns represents the profit or loss of a business and the change in the capital account.

2. Instructions:

Describe one function of the income statement and one function of the balance sheet.

a. Income Statement - *any one of the following responses is correct.*

6

(1) The income statement shows the balance of the income and expense accounts.
(2) The income statement shows the profit or loss of a business over a period of time.
(3) It supplies management with answers to questions such as: Is income increasing or decreasing? Are expenses too large?

b. Balance Sheet - *any one of the following responses is correct.*

(1) The balance sheet shows the balances of the asset, liability, and capital accounts.
(2) It provides information to granters of credit, such as banks, about the financial condition of the business.

LESSON TEN

HOW TO CLOSE THE LEDGER

PURPOSE

The final two steps of the accounting cycle will be examined in this lesson. These steps are to close, rule, and balance the ledger accounts and to prepare a post-closing trial balance.

PERFORMANCE OBJECTIVES

The learner will list two needs for closing entries.

The learner will list a function of the post-closing trial balance.

The learner will list the six steps in the accounting cycle.

LESSON TIME

Pretest - 10 minutes
Lesson - 100 minutes
Posttest - 10 minutes

NEW VOCABULARY

Accounting cycle

Closing entry

Closing the ledger

Post-closing trial balance

PREREQUISITE KNOWLEDGE

The learner will need to know the basis for the classifications of accounts in the ledger, such as balance sheet accounts or temporary capital accounts. He will also need to recall the function of a trial balance.

RESOURCES INCLUDED WITH LESSON

Instructor's Packet	Learner's Packet	Test Packet	Exercise and Worksheet Packet
Pretest Key	Exercise Sheet	Pretest	Exercise Sheet
Posttest Key	Exercise Sheet Key	Posttest	

SPECIAL ACTIVITIES OR CONCERNS

None

OVERVIEW

The emphasis in this lesson should be placed on the learner knowing about the "why" of closing the ledger rather than knowing how to record closing entries and how to prepare a post-closing trial balance.

The responses to the performance objectives state that the closing entries clear the income and expense accounts and bring the owner's capital account up-to-date. This may be done monthly, quarterly, semiannually, or annually. It is done so that a proprietor may prepare income tax reports, compare operating costs with budgeted expenses, determine the net income or loss, and forecast business activities.

The entire accounting cycle is also reviewed in this lesson.

LEARNER TASKS

1. Read Chapter 11, pages 159 through 173 in Century 21 Accounting (Accounting 10/12, pages 97 through 111).

2. List two needs for closing entries on the exercise sheet. Check the answers, using the exercise sheet key.

3. Do Drill 11-D1, page 175 and 176 in Century 21 Accounting (Accounting 10/12, Problem 53 and 54, pages 102 and 103). Check the answers, using the teacher's edition.

4. List a function of the post-closing trial balance on the exercise sheet. Use the exercise sheet key to check the answers.

5. Do Drill 11-D2, page 176 in Century 21 Accounting. Check, the drill, using the teacher's edition (Accounting 10/12, Problem 57, pages 110 and 111).

6. List the six steps in the accounting cycle on the exercise sheet. Check the answers, using the exercise sheet key.

SUPPLEMENTAL ACTIVITIES

1. Although the following exercises are not required to successfully complete the performance objectives, they are recommended for use in the unit.

   Problem 11-1 and 11-2, pages 176 through 178 in Century 21 Accounting (Problems 55 and 56, pages 103 and 104 in Accounting 10/12).

2. Additional exercises that may be used with this lesson for the accelerated learner are Cases 1 through 4 on pages 174 and 175 in Century 21 Accounting.

3. Additional tasks that may be used with this lesson from Century 21 Accounting are:

    a. Study Questions, Chapter 11, page 174
    b. Study Guide 11 in worksheet
    c. Problem 11-2, page 177
    d. Project 2, page 179 through 183
    e. Review Problems 11-R1 and 11-R2, pages 706 and 707

4. A filmstrip, *The Closing Phase of Bookkeeping*, Catalog No. B854, South-Western Publishing Company, may be shown and discussed.

ASSESSMENT PROCEDURES

No deviations from normal procedures

LESSON TEN

PRETEST KEY

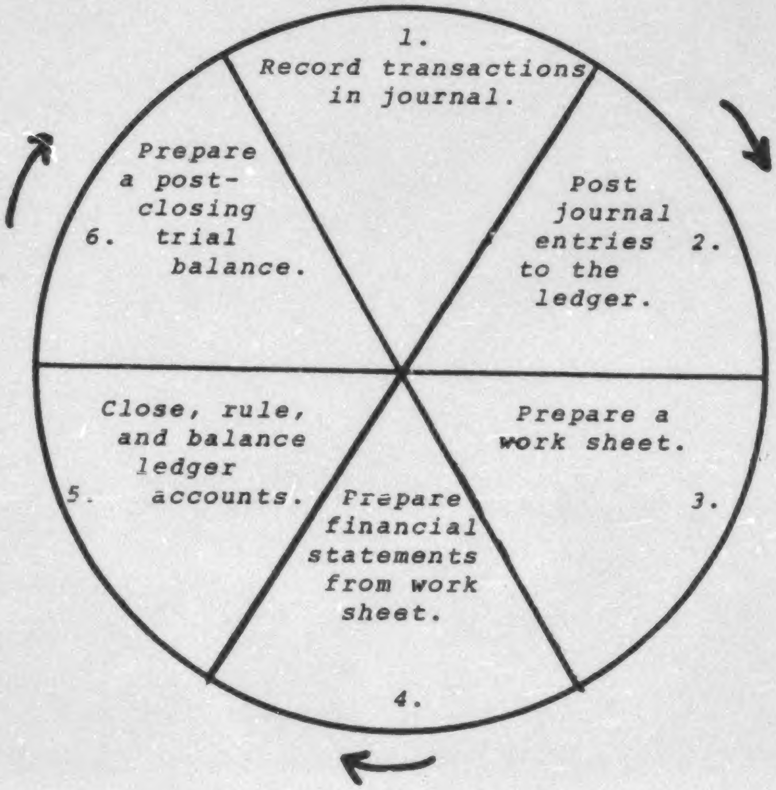
1. List two needs for closing entries.

   a. To clear the income and expense accounts
   b. To bring the owner's capital account up to date

2. List a function of the post-closing trial balance.

   To prove the equality of the debits and credits in the general ledger

3. List the six steps in the accounting cycle.


1. Record transactions in journal.
Post journal entries to the ledger. 2.
Prepare a work sheet. 3.
Prepare financial statements from work sheet. 4.
5. Close, rule, and balance ledger accounts.
6. Prepare a post-closing trial balance.

LESSON TEN

POSTTEST KEY

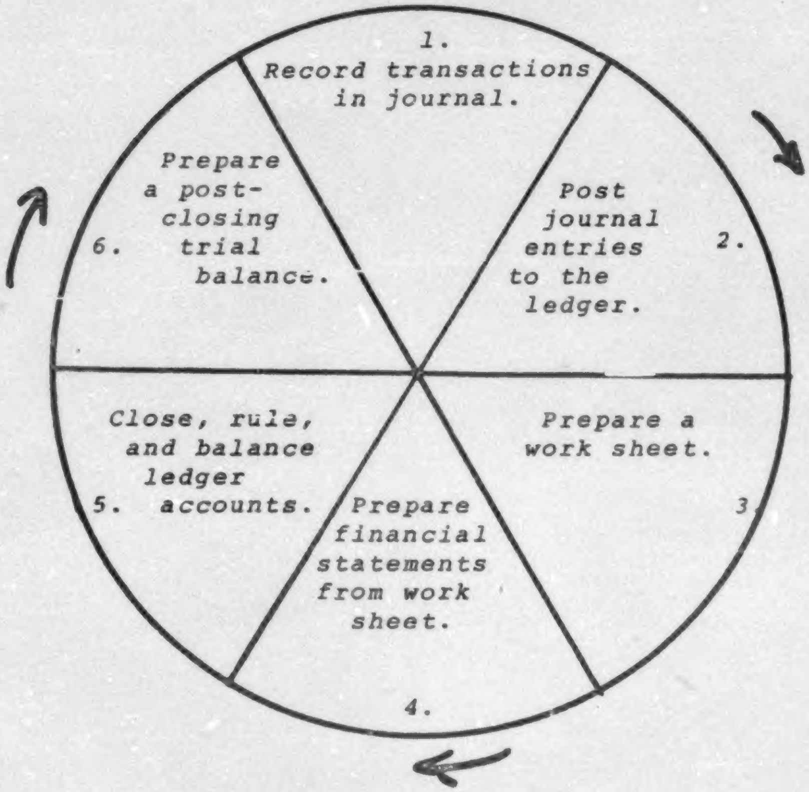
1. List two needs for closing entries.

   a. To clear the income and expense accounts
   b. To bring the owner's capital account up to date

2. List a function of the post-closing trial balance.

   To prove the equality of the debits and credits in the general ledger

3. List the six steps in the accounting cycle.


1. Record transactions in journal.
2. Post journal entries to the ledger.
3. Prepare a work sheet.
4. Prepare financial statements from work sheet.
5. Close, rule, and balance ledger accounts.
6. Prepare a post-closing trial balance.

LESSON ELEVEN

SELF-EVALUATION

PURPOSE

In this lesson the learners will evaluate himself in regard to the accounting clerk profession based upon his background, success on the performance objectives, areas where improvement is needed, and personal preference.

PERFORMANCE OBJECTIVE

After completing a study of the accounting cycle, the learner will describe four of his personal strengths and an area for improvement in relation to the accounting clerk profession. He/she will also evaluate the profession as a possible career choice based upon his/her performance in the lessons and personal preference.

LESSON TIME

Pretest - 20 minutes
Lesson - 20 minutes
Posttest - 20 minutes

PREREQUISITE KNOWLEDGE

The learner should recall the specifications and requirements for the profession accounting clerk, as described in the *Job and Skill Description* worksheet, and be familiar with his success in completing the performance objectives in the preceeding lessons.

RESOURCES INCLUDED WITH LESSON

Instructor's Packet	Learner's Packet	Test Packet	Exercise and Worksheet Packet
Pretest Key	*Self-Evaluation* Worksheet	Pretest	*Self-Evaluation* Worksheet
Posttest Key	*Self-Evaluation* Worksheet Key	Posttest	*Job and Skill Description* Worksheet
	Job and Skill Description Worksheet		

SPECIAL ACTIVITIES OR CONCERNS

A copy of the Dictionary of Occupational Titles and the Occupational Outlook Handbook should be available for the learner's use. The instructor and the learner should also have their records (*Learner Record Sheets* and *Instructor Record Sheets*) on hand.

All performance objectives on *Learner Record Sheet 3* must be signed before the learner may begin Lesson 12.

OVERVIEW

The learner has completed instruction in the basic accounting cycle. Before he continues with the lessons he is required to evaluate himself in relation to the course and profession. This will be the purpose of the pretest and posttest.

It is very important that the learner's evaluation (pretest or posttest) be discussed with the instructor. At that time, you may encourage the learner to continue with the lessons, suggest review assignments in weak areas before the learner continues with the lessons, or channel the learner into another career cluster.

If the learner has been very successful in the lessons, he may agree to a course of study directed toward a higher level of learning. The assignments for the accelerated learner would be used to achieve this goal.

LEARNER TASKS

1. Reread the worksheet *Job and Skill Description.*
2. Review your performance on the objectives in the lessons.
3. Complete the worksheet *Self-Evaluation.*
4. Review the worksheet *Self-Evaluation,* using the worksheet key.

SUPPLEMENTAL ACTIVITIES

1. A guest speaker from the field of accounting may be asked to address the class and answer questions concerning one or more of the following topics:
    a. Fields of accounting such as cost accounting, income tax accounting, and auditing
    b. Local employment opportunities for the learner
    c. Additional educational requirements for advancement in the field
2. An accelerated learner may desire to go into the community and interview persons in the accounting profession so that he may evaluate his future possibilities and direction in the profession.
3. If the accounting clerk profession does not seem to be the best area of study for the learner, he may research three related occupations and talk with school personnel such as instructors and counselors about modifying his career preparation.

ASSESSMENT PROCEDURES

The assessment procedure for this lesson will be for the instructor to determine whether the learner "passes" or "fails" the pretest and posttest. The responses to the assessment items will differ with each individual. If the learner takes the test(s) and is able to describe personal strengths and area(s) for improvement and express his opinion of accounting as a possible career choice, he will pass the test.

If the learner cannot describe FOUR of his personal strengths or an area for improvement after careful self-examination, the instructor may determine that the learner has met this part of the performance objective because the answer given is complete.

The learner's conclusions, if factual, perceptive, and relevant, should not determine whether he passes or fails the assessment items. Responses such as, "My goal in life is to become an accountant for the underworld so that I can cheat the federal government out of millions of dollars every year," "I flunked business math, and I've spent triple the amount of time on each lesson, but I'm going to become an accounting clerk in my father's company," and "I'm going to try it for awhile to see what it is like,". may not be the desired responses to the assessment item, but they do express the learner's opinion of accounting as a possible career choice.

LESSON ELEVEN

PRETEST KEY

1. Describe four of your personal strengths in relation to the accounting clerk profession.

   a.

   b.

   c.

   d.

2. Describe an area where you need to improve yourself in relation to the accounting clerk profession.

3. Evaluate the accounting clerk profession as a possible career choice based upon your performance in the lessons and personal preference.

The responses to these items will differ. The learner may use his background, success on the performance objectives, responses to the worksheet, and interests to answer these items.

LESSON ELEVEN

POSTTEST KEY

1. Describe four of your personal strengths in relation to the accounting clerk profession.

   a.

   b.

   c.

   d.

2. Describe an area where you need to improve yourself in relation to the accounting clerk profession.

3. Evaluate the accounting clerk profession as a possible career choice based upon your performance in the lessons and personal preference.

The responses to these items will differ. The learner may use his background, success on the performance objectives, responses to the worksheet, and interests to answer these items.

APPENDIX

BOOKKEEPING, RECORDKEEPING, AND ACCOUNTING APTITUDE TEST

DIRECTIONS FOR THE INSTRUCTOR

1. Administer the test to the learner according to the directions given.

2. Correct the test and record the number of correct responses on the summary sheet.

3. Because the test is used as a diagnostic instrument, there is not a standard or desired score that must be attained by the learner before he may proceed in the lessons.

   The writers suggest that if the learner does not achieve an overall score of 50% or better, the instructor should examine the individual sections of the test. A weakness in one area may indicate that the learner needs to review this area of mathematics before he begins the lessons. A low score in general may suggest that other tests be given to the learner so that the instructor may learn more about the learner's background and basic knowledge in the accounting area.

   A second test that may be administered is the "Accounting Orientation Test, High School Level - Form S," published by the American Institute of Certified Public Accountants, 666 Fifth Avenue, New York, New York 10019. An IBM form answer sheet is also available for use with this test.

BOOKKEEPING, RECORDKEEPING, AND ACCOUNTING APTITUDE TEST

NAME_____________________CLASS___________DATE____________

Directions: You will have exactly ten minutes to complete each section of this test. The total test will take 40 minutes.

Complete all of the questions on page 1 (Section 1) when your instructor tells you to begin. Do not turn to page 2 until you are told to do so. (Make sure you go over each section thoroughly a second time if you complete the section before the instructor stops you.)

SECTION I - ARITHMETIC

1. Add:

11,387.43
856.58
6,139.72
23,608.43
72.90

2. Subtract:

14,102.34
6,173.38

3. Multiply:

649
1.84

4. Divide:

$1.26\overline{)9.576}$

5. Add:

18 3/5
19 7/10
22 1/2
14 4/5

6. Subtract:

25.43 - 15 3/4=_____

7. Multiply:

15 x 3 3/5=_____

8. Divide:

42 7/8 ÷ 1 3/4=_____

9. Change to a percent: (two decimal places)

51/80=________%

10. Change to a percent:

.0225=_______%

Arithmetic Score_______________

DO NOT TURN THE PAGE UNTIL YOUR INSTRUCTOR TELLS YOU TO DO SO.

SECTION II - ABSTRACT REASONING

1. If 7 is 3 more than a number, what is the number?.. _____

2. If 6 is 2 less than a number, what is the number?.. _____

3. If 12 is 4 less than twice a number, what is the number?...................................... _____

4. If 5 is 3 less than half of a number, what is the number?...................................... _____

5. If 23 is 2 less than a number squared, what is the number?................................... _____

6. If 6 is 4 less than 5 times a number, what is the number?...................................... _____

7. If 15 is 5 more than 5 times a number, what is the number?................................... _____

8. If 14 is 10 more than 1/5 of a number, what is the number?................................... _____

9. If 50 is twice a number squared, what is the number?.. _____

10. If twice a number is 5 more than the number, what is the number?............................ _____

11. If twice a number is 7 more than the number, what is the number?............................ _____

12. What is the number when 10 divided by the number is 5?...................................... _____

13. What is the number when 10 times the number is 120?.. _____

14. If three times the number is 5 more than twice the number, what is the number?................ _____

15. If twice the number is the number, what is the number?...................................... _____

16. If 25 percent of a number is 75 less than the number, what is the number?..................... _____

17. If 4 is 1/3 more than the number, what is the number?... _____

18. If a number is increased by 25 percent of itself, it is 40. What is the number?........... _____

Abstract Reasoning Score _____

DO NOT TURN THE PAGE UNTIL YOUR INSTRUCTOR

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BOOKKEEPING, RECORDKEEPING, AND
ACCOUNTING APTITUDE TEST (Continued)

SECTION III - FOLLOWING DIRECTIONS

Write in blank 1 the number of e's appearing in this sentence. In blank 2 write a capital d. In blank 3 write the sum of 5 and 2, and in blank 4 write the sum of the numbers in blanks 1 and 3. Now write the year in blank 5 and in blank 6 write the abbreviation for Monday. In blank 7 write what appears in blank 2. Write the difference between 43 and 35 in blank 8. Write the number of days in a leap year in blank 9, the number of months in a year in blank 10, and the number of days in three weeks in blank 11. Write a zero in blank 12, the sum of 15 and 18 in blank 13, and the difference between 24 and 17 in blank 14. Write the sum of the numbers in blanks 12, 13, and 14 in blank 15. In blank 16 write the third letter of the alphabet in capital form. In the next blank, write the answer to 5x6. In blank 18, write the answer to 3x10. If the answers in blanks 17 and 18 are the same, write a 5 in blank 19 and if the answers are not the same, write a 10 in blank 19. Write the abbreviation for Saturday in blank 20. Now write the number of blanks you have filled up to blank 21 in blank 21. Write the answer to one half of $16 in blank 22, and in blank 23 write one quarter

1.________
2.________
3.________
4.________
5.________
6.________
7.________
8.________
9.________
10.________
11.________
12.________
13.________
14.________
15.________
16.________
17.________
18.________
19.________
20.________
21.________
22.________
23.________
24.________

of what you wrote in blank 22. Write in capital form the 10th letter in the alphabet in blank 24. If T comes before Q in the alphabet, write an X in blank 25; if T doesn't come before Q, write a Z in blank 25. Write in capital form the letter in the alphabet that follows t in blank 26. Put in blank 27 the number you wrote in blank 23. Write 5 percent of 40 in blank 28. If the numbers that now appear in blanks 27 and 28 are the same, write the number 17 in blank 29; if the numbers are different, write the number 16 in blank 29. Write the number of things there are in a dozen in blank 30. Write 2 1/2 percent of $80 in blank 21. Write in blank 32 the difference between the numbers in blanks 30 and 31. Write in blank 33 the sum of the numbers in blanks 30 and 31. Determine which of the numbers in blanks 30, 32, and 33 is the smallest and write it in blank 34.

25._______

26._______

27._______

28._______

29._______

30._______

31._______

32._______

33._______

34._______

Following Instructions Score_________

DO NOT TURN THE PAGE UNTIL YOUR INSTRUCTOR
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BOOKKEEPING, RECORDKEEPING, AND
ACCOUNTING APTITUDE TEST (Continued)

SECTION IV - LOGICAL REASONING

1. If one shirt cost $2.00, how much will five shirts cost if you buy them on sale at 1/2 price?.................................... ________

2. If one number is 5 and another number is 4, then 3 times the sum of the two numbers is?... ________

3. If 7 x 7 is written 7^2, how would you write A x A?.. ________

4. If 8 x 8 is written 8^2, how would you write 8 x 8 x 8?...................................... ________

5. 4 + 5 - 3 - 8 + 6 equals what number?......... ________

6. If 1/2 the number is 4, then twice the number is?... ________

7. If 1/2 of 4 times the number is 10, the number is?....................................... ________

8. If 24 is 32 less than 4 times the number, then what is the number?...................... ________

9. If the number is 1/2 of 6^2, then what is the number?... ________

10. If one number is 4 and another number 3, what does 2 times the square of the first number plus 3 times the second number equal?.. ________

11. One number is 23 and another number is 7. What is the square root of the difference?.... ________

12. Find two numbers whose sum is 120 if the large number is five times larger than the smaller one.. ________

13. A class is composed of 25 students. Ten of these students are 16 years old and the rest are 15 years old. If 20 of the students passed the course, what percent of the total number of students failed?................... ________

14. If 1/4 of 1/2 of a number is 5, what is the number?... ________

15. If the number is 2, what is 3 times the number squared?.._______

16. If a number squared equals 2 times the number, what is the number?............................_______

17. You work in a store for one day and get paid $1 and hour for the first 8 hours plus time and a half for overtime. How much would you earn if you worked from 7 a.m. to 9 p.m. with one hour allowed for lunch?...................._______

18. A number is divided by itself and the answer is 1/3 of the number. What is the number?....._______

19. What is the number when 1/3 of the number is 8 more than 1/5 of the number?................_______

20. If 30 is 200 percent more than 3 times 1/4 the number, what is the number?................_______

Logical Reasoning Score_______

SUMMARY

SECTION I........................_______

SECTION II......................._______

SECTION III......................_______

SECTION IV......................._______

TOTAL............................_______

BOOKKEEPING, RECORDKEEPING, AND
ACCOUNTING APTITUDE TEST KEY

NAME___________________ CLASS______________ DATE_____________

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SECTION I - ARITHMETIC

1. Add:

11,387.43
856.58
6,139.72
23,608.43
72.90
42,065.06

2. Subtract:

14,102.34
6,173.38
7,928.96

3. Multiply:

649
1.84
1194.16

4. Divide:

7.6
1.26/9.576

5. Add:

18 3/5
19 7/10
22 1/2
14 4/5
75 3/5

6. Subtract:

25.43 - 15 3/4= 9.68

7. Multiply:

15 x 3 3/5= 54

8. Divide:

42 7/8 ÷ 1 3/4=24.5

9. Change to a percent: (two decimal places)

51/80= 63.75 %

10. Change to a percent:

.0225= 2.25 %

Arithmetic Score________________

DO NOT TURN THE PAGE UNTIL YOUR INSTRUCTOR

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BOOKKEEPING, RECORDKEEPING, AND ACCOUNTING APTITUDE TEST KEY (Continued)

SECTION II - ABSTRACT REASONING

1. If 7 is 3 more than a number, what is the number?...................................... 4
2. if 6 is 2 less than a number, what is the number?...................................... 8
3. If 12 is 4 less than twice a number, what is the number?.................................... 8
4. If 5 is 3 less than half of a number, what is the number?.................................... 16
5. If 23 is 2 less than a number squared, what is the number?................................... 5
6. If 6 is 4 less than 5 times a number, what is the number?.................................... 2
7. If 15 is 5 more than 5 times a number, what is the number?................................... 2
8. If 14 is 10 more than 1/5 of a number, what is the number?................................... 20
9. If 50 is twice a number squared, what is the number?...................................... 5
10. If twice a number is 5 more than the number, what is the number?............................ 5
11. If twice a number is 7 more than the number, what is the number?............................ 7
12. What is the number when 10 divided by the number is 5?.................................... 2
13. What is the number when 10 times the number is 120?....................................... 12
14. If three times the number is 5 more than twice the number, what is the number?................ 5
15. If twice the number is the number, what is the number?.................................... 0
16. If 25 percent of a number is 75 less than the number, what is the number?.................... 100

17. If 4 is 1/3 more than the number, what is the number?.. 3

18. If a number is increased by 25 percent of itself, it is 40. What is the number?........... 32

Abstract Reasoning Score_____

DO NOT TURN THE PAGE UNTIL YOUR INSTRUCTOR

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BOOKKEEPING, RECORDKEEPING, AND
ACCOUNTING APTITUDE TEST KEY (Continued)

SECTION III - FOLLOWING DIRECTIONS

Write in blank 1 the number of e's appearing in this sentence. In blank 2 write a capital d. In blank 3 write the sum of 5 and 2, and in blank 4 write the sum of the numbers in blanks 1 and 3. Now write the year in blank 5 and in blank 6 write the appreviation for Monday. In blank 7 write what appears in blank 2. Write the difference between 43 and 35 in blank 8. Write the number of days in a leap year in blank 9, the number of months in a year in blank 10, and the number of days in three weeks in blank 11. Write a zero in blank 12, the sum of 15 and 18 in blank 13, and the difference between 24 and 17 in blank 14. Write the sum of the numbers in blanks 12, 13, and 14 in blank 15. In blank 16 write the third letter of the alphabet in capital form. In the next blank, write the answer to 5x6. In blank 18, write the answer to 3x10. If the answers in blanks 17 and 18 are the same, write a 5 in blank 19 and if the answers are not the same, write a 10 in blank 19. Write the abbreviation for Saturday in blank 20. Now write the number of blanks you have filled up to blank 21 in blank 21. Write the answer to one half of $16 in blank 22, and in blank 23 write one quarter

1. 8
2. D
3. 7
4. 15
5. ______
6. Mon.
7. D
8. 8
9. 366
10. 12
11. 21
12. 0
13. 33
14. 7
15. 40
16. C
17. 30
18. 30
19. 5
20. Sat.
21. 20
22. $8
23. $2
24. J

of what you wrote in blank 22. Write in capital form the 10th letter in the alphabet in blank 24. If T comes before Q in the alphabet, write an X in blank 25; if T doesn't come before Q, write a Z in blank 25. Write in capital form the letter in the alphabet that follows t in blank 26. Put in blank 27 the number you wrote in blank 23. Write 5 percent of 40 in blank 28. If the numbers that now appear in blanks 27 and 28 are the same, write the number 17 in blank 29; if the numbers are different, write the number 16 in blank 29. Write the number of things there are in a dozen in blank 30. Write 2 1/2 percent of $80 in blank 21. Write in blank 32 the difference between the numbers in blanks 30 and 31. Write in blank 33 the sum of the numbers in blanks 30 and 31. Determine which of the numbers in blanks 30, 32, and 33 is the smallest and write it in blank 34.

25. Z
26. U
27. 2
28. 2
29. 17
30. 12
31. $2.00
32. 10
33. 14
34. 10

Following Instructions Score______

DO NOT TURN THE PAGE UNTIL YOUR INSTRUCTOR TELLS YOU TO DO SO.

BOOKKEEPING, RECORDKEEPING, AND
ACCOUNTING APTITUDE TEST KEY (Continued)

SECTION IV - LOGICAL REASONING

1. If one shirt cost $2.00, how much will five shirts cost if you buy them on sale at 1/2 price?.. $5.00

2. If one number is 5 and another number is 4, then 3 times the sum of the two numbers is?... 27

3. If 7 x 7 is written 7^2, how would you write A x A?.. A^2

4. If 8 x 8 is written 8^2, how would you write 8 x 8 x 8?.. 8^3

5. 4 + 5 - 3 - 8 + 6 equals what number?......... +4

6. If 1/2 the number is 4, then twice the number is?.. 16

7. If 1/2 of 4 times the number is 10, the number is?.. 5

8. If 24 is 32 less than 4 times the number, then what is the number?..................... 14

9. If the number is 1/2 of 6^2, then what is the number?.. 18

10. If one number is 4 and another number 3, what does 2 times the square of the first number plus 3 times the second number equal?.. 41

11. One number is 23 and another number is 7. What is the square root of the difference?.... 4

12. Find two numbers whose sum is 120 if the large number is five times larger than the smaller one.. 20/100

13. A class is composed of 25 students. Ten of these students are 16 years old and the rest are 15 years old. If 20 of the students passed the course, what percent of the total number of students failed?.................. 20%

14. If 1/4 of 1/2 of a number is 5, what is the number?.. 40

15. If the number is 2, what is 3 times the number squared?.. 12

16. If a number squared equals 2 times the number, what is the number?............................ 2

17. You work in a store for one day and get paid $1 and hour for the first 8 hours plus time and a half for overtime. How much would you earn if you worked from 7 a.m. to 9 p.m. with one hour allowed for lunch?.................... $15.50

18. A number is divided by itself and the answer is 1/3 of the number. What is the number?...... 3

19. What is the number when 1/3 of the number is 8 more than 1/5 of the number?................. 60

20. If 30 is 200 percent more than 3 times 1/4 the number, what is the number?................. 20

Logical Reasoning Score_______

QUESTIONNAIRE

The purposes of the questionnaire are to help me get to know you better, to select proper learning materials for your use, to help me complete required school forms, and to give you practice in filling out forms similar to ones used in the business world.

NAME ____
Last First Middle

MALE _____ FEMALE _____ AGE _____ DATE OF BIRTH _______________

ADDRESS ____
Street

____
City State Zip Code

SOCIAL SECURITY NUMBER _________________ GRADE ____________

PHONE ______________ PAST GRADE-POINT AVERAGE ____________

PROGNOSTIC SCORE ________ STANINE ________ APTITUDE ________
Leave Blank Leave Blank Leave Blank

List adult members of family and their occupations.

____
Title Company

____
City State

____
Title Company

____
City State

____
Title Company

____
City State

QUESTIONNAIRE
(Continued)

AGES AND OCCUPATIONS OF BROTHERS ____________________

____

AGES AND OCCUPATIONS OF SISTERS ____________________

____

OCCUPATIONAL AND EDUCATIONAL PLANS AFTER HIGH SCHOOL ____

____

____

PREVIOUS MATHEMATICS COURSES ____________________

____

LIST ALL BUSINESS COURSES YOU HAVE TAKEN PREVIOUSLY AND THE GRADE YOU RECEIVED. ____________________

____

____

LIST ALL COURSES PRESENTLY ENROLLED IN. (A) __________

__________ (1) ____________________ (2) ______________

(3) ____________________ (4) ____________________

(5) ____________________ (6) ____________________

(7) ____________________

PAST WORK EXPERIENCE (TYPE OF WORK AND HOW LONG) ________

____

____

____

QUESTIONNAIRE
(Continued)

MAJOR REASONS FOR STUDYING THIS UNIT____________________

____

____

ARE YOU PRESENTLY EMPLOYED?_______IF SO, WHERE?_________

_______________________TYPE OF WORK_____________________

HOW MANY HOURS PER WEEK?________________________________

WHAT DO YOU LIKE ABOUT YOUR SCHOOL?_____________________

____

____

HOW MAY THIS COURSE HELP YOU GET A JOB WHEN YOU LEAVE SCHOOL?____

____

____

WHAT DO YOU DISLIKE MOST ABOUT COURSES BEING OFFERED AT THIS SCHOOL?____

____

____

WHAT ARE YOUR PRESENT HOBBIES?__________________________

____

LIST EXTRA-CURRICULAR ACTIVITIES IN SCHOOL AND COMMUNITY.

____

____

QUESTIONNAIRE
(Continued)

LIST ANY PHYSICAL HEALTH CHARACTERISTICS THAT MIGHT INFLUENCE YOUR BEHAVIORAL OR LEARNING PATTERN.__________

____

____

WHERE DID YOU ATTEND SCHOOL LAST YEAR?__________________

____

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